

EXHIBIT C

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

MICHAEL QUIGLEY,
Plaintiff,

v.

UNITED STATES OF AMERICA,
Defendant.

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)
)
)

Civil Case No. 1:16-cv-00459-SS

**UNITED STATES' RESPONSE TO PLAINTIFF MICHAEL
QUIGLEY'S REQUESTS FOR PRODUCTION OF DOCUMENTS**

The United States responds to the plaintiff's Request for Production of Documents as follows:

DOCUMENTS TO BE PRODUCED

1. Please produce all documents listed on United States of America's List of Potential Witnesses and Exhibits filed January 25, 2017.

RESPONSE: Objection to the extent plaintiff has already been furnished these documents. Many of the requested documents were furnished to the undersigned by plaintiff's attorney. Therefore, plaintiff obviously already has these documents. Some of these documents are public records and can be obtained by the plaintiff as easily as by the United States. Some of these documents, such as plaintiff's own income tax returns, are also already in plaintiff's possession.

2. Please produce Deborah Fleming's investigation file, her papers, her internal correspondence and any and all documents pertaining to her trust fund investigation of Michael Quigley concerning the tax periods at issue in this lawsuit.

RESPONSE: Objection. This request is vague and ambiguous. If this phrase means something such as Ms. Fleming's history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

3. Please produce all Summary of Taxpayer Contact, Form 9297's from the Internal Revenue Service or its agent(s) to Michael Quigley concerning the trust fund penalty assessments for the tax periods at issue in this lawsuit.

RESPONSE: If there are any such documents, they are attached.

4. Please produce all documents given to Michael Quigley from Deborah Fleming recording the contents of any conversations between Deborah Fleming and Michael Quigley concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit

RESPONSE: Objection. This request is vague and ambiguous. If this phrase means something such as Ms. Fleming's history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company. Moreover, any such properly discoverable documents were already given to the plaintiff based on the wording of this request.

5. Please produce any Form 2749's (Request for Trust Fund Penalty Assessment) compiled by Deborah Fleming or her designee concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: See attached.

6. Please produce all documents and data relied upon by the Internal Revenue Service or its agent(s) is compiling the Form 2749's referenced in number 5 above.

RESPONSE: See attached.

7. Please produce any Form 4180's (Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes) compiled by Deborah Fleming or her designee concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Not applicable. It is believed that the plaintiff refused to give an interview to the IRS.

8. Please produce all documents and data relied upon by the Internal Revenue Service or its agent(s) in compiling the Form 4180's referenced in number 7 above.

RESPONSE: Not applicable. It is believed that the plaintiff refused to give an interview to the IRS.

9. Please produce all documents prepared by Deborah Fleming or her designee given to Michael Quigley, by any means, concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. This request is vague and ambiguous. If this phrase means something

such as Ms. Fleming's history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company. Moreover, any such properly discoverable documents were already given to the plaintiff based on the wording of this request. Without waiving said objection, IRS Form 1153 and other relevant documents are attached.

10. Please produce Robert Spies's file, his papers, his internal correspondence and any and all documents pertaining to his review of the trust fund investigation of Michael Quigley concerning the periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents would have been received by Mr. Spies in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. In addition, any such documents are not likely to lead to the discovery of any relevant or admissible evidence. This request is vague and ambiguous. If this phrase means something such as Mr. Spies' history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

11. Please produce all documents created by Robert Spies in the course of reviewing Michael Quigley's offer in compromise concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents would have been received by Mr. Spies in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as Mr. Spies' history notes history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

12. Please produce all documents relied upon by Robert Spies in the course of his review of Michael Quigley's offer in compromise concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents would have been received by Mr. Spies in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as Mr. Spies' history notes history notes, they are also irrelevant and not likely to

lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

13. Please produce all documents recording any communications between Robert Spies and Deborah Fleming concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents or communications would have been received by Mr. Spies in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as either individuals' history notes, and/or communications between IRS employees, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

14. Please produce Cynthia Blaze's file, her papers, her internal correspondence and any and all documents pertaining to her review of the trust fund investigation of Michael Quigley concerning the periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents would have been received by Ms. Blaze in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as Ms. Blaze's history notes history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

15. Please produce all documents relied upon by Cynthia Blaze in the course of her review of Michael Quigley's request for refund or abatement concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents would have been received by Ms. Blaze in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as Ms. Blaze's history notes history notes, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are

those dealing with plaintiff's company.

16. Please produce all documents recording any communications between Cynthia Blaze and Deborah Fleming concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents or communications would have been received by Ms. Blaze in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as either individuals' history notes, and/or communications between IRS employees, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

17. Please produce all documents recording any communications between Robert Spies and Cynthia Blaze concerning the trust fund penalty assessments against Michael Quigley for the tax periods at issue in this lawsuit.

RESPONSE: Objection. Any such documents or communications would have been received by Ms. Blaze in evaluating whether or not to settle plaintiff's liabilities. Therefore, any such documents are protected by Fed. R. Evid. 408. This request is vague and ambiguous. If this phrase means something such as either individuals' history notes, and/or communications between IRS employees, they are also irrelevant and not likely to lead to the discovery of any relevant information and are covered by the government deliberative process privilege. What some IRS employee thought or wrote down is totally irrelevant to the issues in this case, *i.e.*, whether the plaintiff was a responsible person who acted willfully for the unpaid employment taxes of his company. The only relevant documents are those dealing with plaintiff's company.

18. Please produce any documents concerning any investigations of Deborah Fleming by the Internal Revenue Service or its designee for Misconduct.

RESPONSE: Objection. This request is irrelevant and not likely to lead to the discovery of any relevant evidence. The sole issues in this case are whether plaintiff was a responsible person who acted willfully. This request is also objectionable in that is intended merely to harass.

19. Please produce any documents concerning any investigations of Robert Spies by the Internal Revenue Service or its designee for Misconduct.

RESPONSE: Objection. This request is irrelevant and not likely to lead to the discovery of any relevant evidence. The sole issues in this case are whether plaintiff was a responsible person who acted willfully. This request is also objectionable in that is intended merely to harass.

20. Please produce any documents concerning any investigations of Cynthia Blaze by the Internal Revenue Service or its designee for Misconduct.

RESPONSE: Objection. This request is irrelevant and not likely to lead to the discovery of any relevant evidence. The sole issues in this case are whether plaintiff was a responsible person who acted willfully. It is also objectionable in that is intended merely to harass.

21. Please produce any documents you rely upon to support your claim that "IRS properly assessed penalties against the Plaintiff pursuant to 26 U.S.C. § 6672".

RESPONSE: Objection. This request is vague, ambiguous and overbroad. Without waiving these objections, copies of the certified IRS Forms 4340 are attached.

22. Please produce any documents you rely upon to support your denial in paragraph 3 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

23. Please produce any documents you rely upon to support your denial in paragraph 7 of the United States of America's Answer to Plaintiff's Second Amended Complaint

RESPONSE: See the attached documents.

24. Please produce any documents you rely upon to support your denial in paragraph 8 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

25. Please produce any documents you rely upon to support your denial in paragraph 9 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

26. Please produce any documents you rely upon to support your denial in paragraph 10 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

27. Please produce any documents you rely upon to support your denial in paragraph 11 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

28. Please produce any documents you rely upon to support your denial in paragraph 12 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

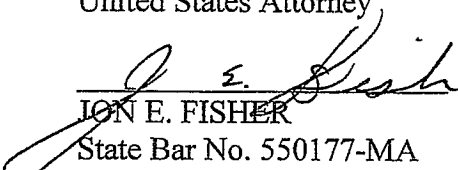
29. Please produce any documents you rely upon to support your denial in paragraph 14 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

30. Please produce any documents you rely upon to support your denial in paragraph 15 of the United States of America's Answer to Plaintiff's Second Amended Complaint.

RESPONSE: See the attached documents.

RICHARD L. DURBIN, JR.
United States Attorney



ION E. FISHER


State Bar No. 550177-MA
Attorney, Tax Division
Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-9730
(214) 880-9774 (facsimile)
Jon.Fisher@usdoj.gov

ATTORNEYS FOR UNITED STATES

CERTIFICATE OF SERVICE

I certify that service of the foregoing document has been made on February 28, 2017, by federal express to:

John Ferguson
Blazier, Christensen, Browder & Virr, P.C.
Barton Oaks Plaza
901 S. Mopac, Bldg. V, Ste. 200
Austin, Texas 78746



ION E. FISHER

United States



of America

Department of the Treasury
Internal Revenue Service

Date June 16, 2016

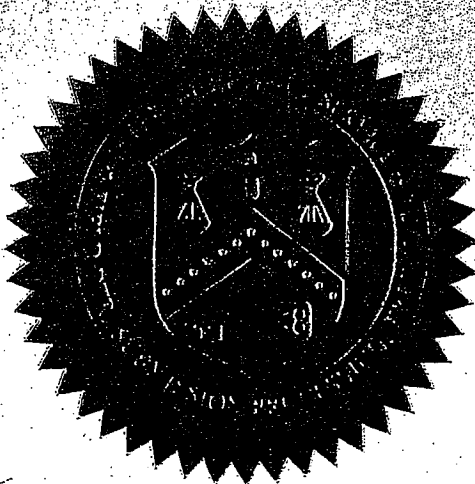
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Michael E. Quigley, Social Security Number: 456-21-6619 covering Civil Penalty for the period ending March 31, 2009.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury.



Debbie Okray
Debbie Okray
Chief, Accounting Operations

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY		9,917.45	08-22-2011
	IRC 6672 - TRUST FUND			
	RECOVERY PENALTY			
	82254-610-52135-1 20113208			
	ADDITIONAL TAX ASSESSED		0.00	08-22-2011
	82254-610-52135-1 20113208			
07-27-2011	XREF 100% PENALTY			
	941 200903			
	74-2764646			
10-03-2011	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-28-2011	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
10-10-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
10-07-2011	FEDERAL TAX LIEN			
10-31-2011	FEES AND COLLECTION COSTS		42.00	
11-07-2011	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 1

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-05-2012 RECEIVED POA/TIA

05-10-2012 PENDING INSTALLMENT
AGREEMENT

05-17-2012 INSTALLMENT AGREEMENT

06-11-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-17-2012 REVERSES ACTIVE
INSTALLMENT AGREEMENT
THAT WAS INPUT IN ERROR

06-12-2012 INSTALLMENT AGREEMENT

07-02-2012 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-09-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

07-28-2012 INSTALLMENT AGREEMENT

10-22-2012 LEGAL/BANKRUPTCY SUIT
PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-04-2013	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
05-06-2013	REVERSES ACTIVE INSTALLMENT AGREEMENT			
05-22-2013	OVERPAID CREDIT APPLIED 1040 200912		62.60	
06-24-2013	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
06-15-2013	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
06-21-2013	OFFER IN COMPROMISE PENDING			
07-08-2013	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-15-2013	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
05-23-2013	SUBSEQUENT PAYMENT 940 201012 27-3285763		1,708.55	

FORM 4340 (REV. 01-2002)

PAGE 3

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
05-23-2013	SUBSEQUENT PAYMENT 941 201103 27-1743552		5,378.39	
05-23-2013	SUBSEQUENT PAYMENT 941 201103 27-3285763		3,820.95	
	INTEREST ASSESSED 20142205	533.29		06-16-2014
06-13-2014	FEDERAL TAX LIEN RELEASED			
07-02-2014	OFFER IN COMPROMISE REJECTED, RETURNED, TERMINATED			
05-23-2013	OVERPAYMENT CREDIT TRANSFERRED 1040 201112		(477.75)	
02-12-2015	RECEIVED POA/TIA			
09-22-2015	RECEIVED POA/TIA			
04-04-2016	CLAIM DISALLOWED 28254-474-98305-6 08			
08-22-2011	Statutory Notice of Balance Due			
05-06-2013	Statutory Notice of Intent to Levy			

MICHAEL E QUIGLEY

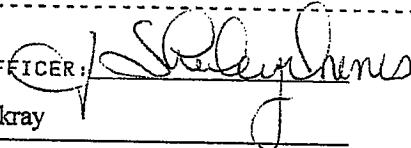
EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2009

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Debbie Okray

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/16/2016

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 16, 2016

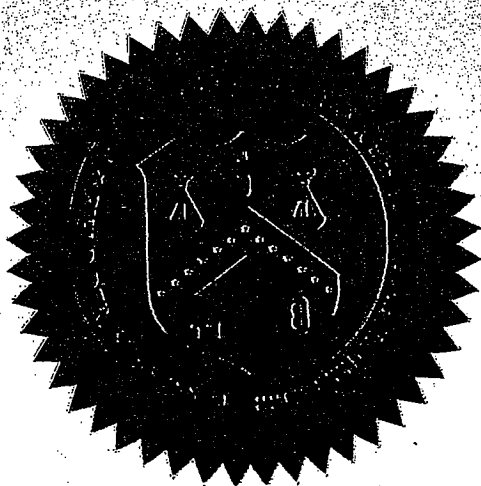
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Michael E. Quigley, Social Security Number: 456-21-6619 covering Civil Penalty for the period ending June 30, 2009

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



Debbie Okray
Debbie Okray
Chief, Accounting Operations

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-610-52049-1 20113208	25,013.04		08-22-2011
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	ADDITIONAL TAX ASSESSED 29254-610-52049-1 20113208	0.00		08-22-2011
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07-27-2011 XREF 100% PENALTY
941 200906
74-2764646

10-03-2011 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

09-28-2011 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

10-10-2011 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

10-07-2011 FEDERAL TAX LIEN

11-07-2011 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

14-05-2012 RECEIVED POA/TIA

FORM 4340 (REV. 01-2002)

PAGE 1

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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05-10-2012 PENDING INSTALLMENT
AGREEMENT

05-17-2012 INSTALLMENT AGREEMENT

06-11-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-17-2012 REVERSES ACTIVE
INSTALLMENT AGREEMENT
THAT WAS INPUT IN ERROR

06-12-2012 INSTALLMENT AGREEMENT

07-02-2012 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-09-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

07-28-2012 INSTALLMENT AGREEMENT

10-22-2012 LEGAL/BANKRUPTCY SUIT
PENDING

04-04-2013 LEGAL/BANKRUPTCY SUIT NO
LONGER PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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05-06-2013 REVERSES ACTIVE
INSTALLMENT AGREEMENT

06-24-2013 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-15-2013 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-21-2013 OFFER IN COMPROMISE
PENDING

07-08-2013 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-15-2013 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-23-2013	SUBSEQUENT PAYMENT		14,652.07	
	941 201106			
	27-3285763			

05-23-2013	SUBSEQUENT PAYMENT		364.74	
	941 201009			
	27-3285763			

FORM 4340 (REV. 01-2002)

PAGE 3

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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05-23-2013	SUBSEQUENT PAYMENT 941 201109 27-3285763		13,341.48	
	INTEREST ASSESSED 20142205		1,340.08	06-16-2014

06-13-2014 FEDERAL TAX LIEN RELEASED

07-02-2014 OFFER IN COMPROMISE
REJECTED, RETURNED,
TERMINATED

05-23-2013	OVERPAYMENT CREDIT TRANSFERRED 1040 201112		(2,005.17)	
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02-12-2015 RECEIVED POA/TIA

09-22-2015 RECEIVED POA/TIA

04-04-2016 CLAIM DISALLOWED
28254-474-98306-6 08

08-22-2011 Statutory Notice of Balance Due

05-06-2013 Statutory Notice of Intent to Levy

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

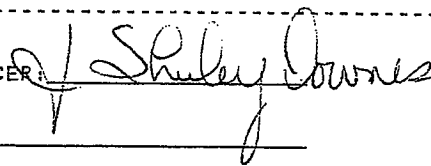
TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2009

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Debbie Okray

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/16/2016

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 16, 2016

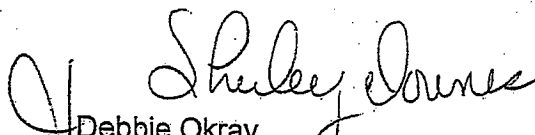
CERTIFICATE OF OFFICIAL RECORD

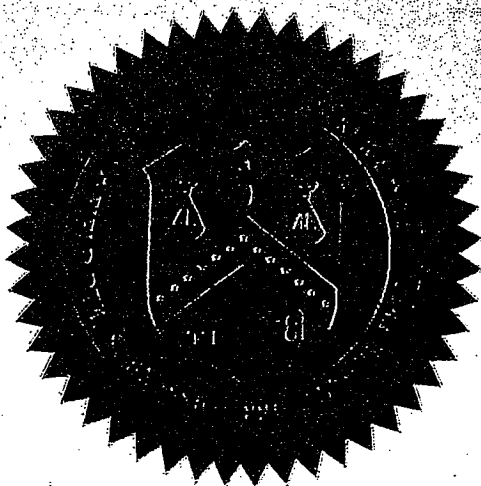
I certify that the annexed is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Michael E. Quigley, Social Security Number: 456-21-6619 covering Civil Penalty for the period ending September 30, 2009

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:


Debbie Okray
Chief, Accounting Operations



MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: SEPT 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY	10,910.23		08-22-2011
	IRC 6672 - TRUST FUND			
	RECOVERY PENALTY			
	87254-610-52034-1 20113208			
	ADDITIONAL TAX ASSESSED	0.00		08-22-2011
	87254-610-52034-1 20113208			
07-27-2011	XREF 100% PENALTY			
	941 200909			
	74-2764646			
10-03-2011	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-28-2011	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
10-10-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
10-07-2011	FEDERAL TAX LIEN			
11-07-2011	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-05-2012	RECEIVED POA/TIA			

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: SEPT 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

05-10-2012 PENDING INSTALLMENT
AGREEMENT

05-17-2012 INSTALLMENT AGREEMENT

06-11-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-17-2012 REVERSES ACTIVE
INSTALLMENT AGREEMENT
THAT WAS INPUT IN ERROR

06-12-2012 INSTALLMENT AGREEMENT

07-02-2012 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-09-2012 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

07-28-2012 INSTALLMENT AGREEMENT

10-22-2012 LEGAL/BANKRUPTCY SUIT
PENDING

14-04-2013 LEGAL/BANKRUPTCY SUIT NO
LONGER PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: SEPT 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

05-06-2013 REVERSES ACTIVE
INSTALLMENT AGREEMENT

06-24-2013 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-15-2013 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-21-2013 OFFER IN COMPROMISE
PENDING

07-08-2013 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-15-2013 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-23-2013 SUBSEQUENT PAYMENT
941 201012 12,084.85
27-3285763

INTEREST ASSESSED 584.51 06-16-2014
20142205

FORM 4340 (REV. 01-2002)

PAGE 3

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: SEPT 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

06-13-2014 FEDERAL TAX LIEN RELEASED

07-02-2014 OFFER IN COMPROMISE
REJECTED, RETURNED,
TERMINATED

05-23-2013 OVERPAYMENT CREDIT
TRANSFERRED
1040 201112 (590.11)

02-12-2015 RECEIVED POA/TIA

09-22-2015 RECEIVED POA/TIA

04-04-2016 CLAIM DISALLOWED
28254-474-98307-6 08

08-22-2011 Statutory Notice of Balance Due

05-06-2013 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 4

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

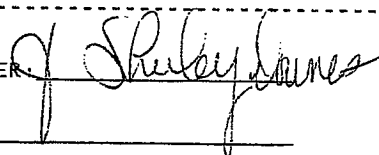
TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: SEPT 2009

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Debbie Okray

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/16/2016

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 16, 2016

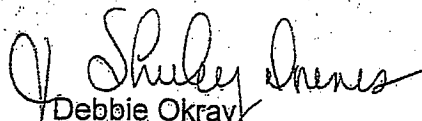
CERTIFICATE OF OFFICIAL RECORD

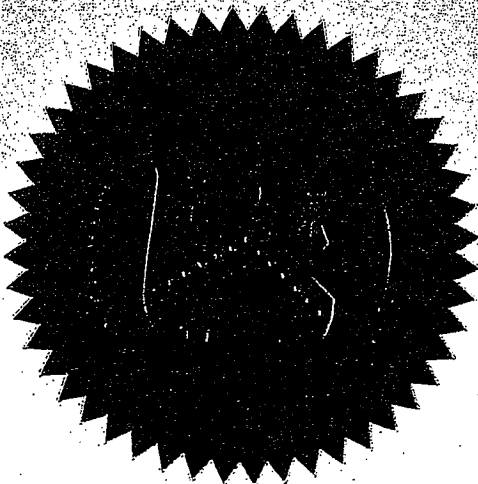
I certify that the annexed is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Michael E. Quigley, Social Security Number: 456-21-6619, covering Civil Penalty for the period ending December 31, 2009

under the custody of this office

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:


Debbie Okray
Chief, Accounting Operations



MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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	MISCELLANEOUS PENALTY			
	IRC 6672 - TRUST FUND			
	RECOVERY PENALTY			
	87254-610-52088-1 20113208	8,794.92		08-22-2011

	ADDITIONAL TAX ASSESSED			
	87254-610-52088-1 20113208	0.00		08-22-2011

07-27-2011 XREF 100% PENALTY
941 200912
74-2764646

10-03-2011 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

09-28-2011 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

10-10-2011 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

10-07-2011 FEDERAL TAX LIEN

11-07-2011 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

04-05-2012 RECEIVED POA/TIA

FORM 4340 (REV. 01-2002)

PAGE 1

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
05-10-2012	PENDING INSTALLMENT AGREEMENT			
05-17-2012	INSTALLMENT AGREEMENT			
06-11-2012	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
05-17-2012	REVERSES ACTIVE INSTALLMENT AGREEMENT THAT WAS INPUT IN ERROR			
06-12-2012	INSTALLMENT AGREEMENT			
07-02-2012	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-09-2012	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
07-28-2012	INSTALLMENT AGREEMENT			
08-22-2012	LEGAL/BANKRUPTCY SUIT PENDING			
04-04-2013	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			

FORM 4340 (REV. 01-2002)

PAGE 2

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

05-06-2013 REVERSES ACTIVE
INSTALLMENT AGREEMENT

06-24-2013 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-15-2013 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

06-21-2013 OFFER IN COMPROMISE
PENDING

07-08-2013 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

07-15-2013 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

05-23-2013 SUBSEQUENT PAYMENT
941 201109
27-1743552

9,638.63

INTEREST ASSESSED
20142205

471.19

06-16-2014

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

06-13-2014 FEDERAL TAX LIEN RELEASED

07-02-2014 OFFER IN COMPROMISE
REJECTED, RETURNED,
TERMINATED

05-23-2013 OVERPAYMENT CREDIT
TRANSFERRED
1040 201112 (372.52)

09-22-2015 RECEIVED POA/TIA

04-04-2016 CLAIM DISALLOWED
28254-474-98308-6 08

08-22-2011 Statutory Notice of Balance Due

05-06-2013 Statutory Notice of Intent to Levy

MICHAEL E QUIGLEY

EIN/SSN: 456-21-6619

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2009

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

Debbie Okray

PRINT NAME: Debbie Okray

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/16/2016

SSN/EIN: 74-2764646

Caller ID:

71617618363154788950

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646221

50281

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) your property or rights to property in satisfaction of the unpaid employment taxes for the period listed below if we don't receive your payment in full. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 941	Tax Period: 09-30-2009
Current Balance:	\$13,109.62
Includes:	
Penalty:	\$109.10
Interest:	\$66.70
Last Payment:	\$0.00

For information on
your penalty & interest
computations, you may
call 1-800-829-0115

Questions? Call us at 1-800-829-0115

See the enclosed Publication 594, *The IRS Collection Process*, and Notice
1219B, *Notice of Potential Third Party Contact*, for additional information

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504B
Notice Date: 02-01-2010

write on your check:

941	09-30-2009	74-2764646
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Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Amount Due:
\$13,109.62

Internal Revenue Service
CINCINNATI, OH 45999-0150

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

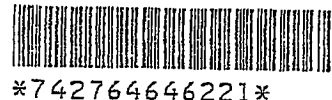
7764646 AJ STGU 01 2 200909 670 00001310962

QUIGLEY000209

Notice Number: CP 504
Notice Date: 12-21-2009
SSN/EIN: 74-2764646
Caller ID:

71617618363136536180

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646221

36615

Urgent !!

We intend to levy on certain assets. Please respond NOW.
(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 941	Tax Period: 06-30-2009
Current Balance:	\$30,321.54
Includes:	
Penalty:	\$125.06
Interest:	\$110.81
Last Payment:	\$0.00

For information on
your penalty & interest
computations, you may
call 1-800-829-0115

Questions? Call us at 1-800-829-0115

See the enclosed Publication 554, *The IRS Collection Process*, and Notice
12196, *Notice of Potential Third Party Contact*, for additional information

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504
Notice Date: 12-21-2009

write on your check:

941	06-30-2009	74-2764646
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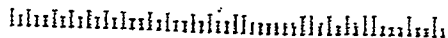
Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Amount Due:
\$30,321.54

Internal Revenue Service
CINCINNATI, OH 45999-0150

March 1, 2012 Via Certified Mail #701630960001 9504 9501

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646 AU STGU 01 2 200906:670 00003032154

QUIGLEY000210



Notice Number: CP134B
Date: December 14, 2009

Taxpayer Identification Number:
74-2764646
Tax Form: 941
Tax Period: September 30, 2009.

058016.671033.0204.004 2 AT 0.482 1015
|||||

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

058016

FTD/Estimated Payments Discrepancy Notice - Balance Due

Why We Are Writing You

We found that the amount credited to your account as Total Federal Tax Deposits differs from the amount reported on your tax return for the above tax period. You now have an outstanding balance on your account of \$12,388.31.

Payments or Credits Applied

<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
07/09/2009	FTD	\$548.40	07/09/2009	FTD	\$4,933.52
07/15/2009	FTD	\$4,394.94	07/29/2009	FTD	\$6,598.07
08/12/2009	FTD	\$510.28	08/12/2009	FTD	\$1,792.73
08/12/2009	FTD	\$2,181.79	08/26/2009	FTD	\$1,861.50
08/26/2009	FTD	\$537.91	08/26/2009	FTD	\$2,300.09
09/09/2009	FTD	\$1,865.08	09/30/2009	FTD	\$1,802.80
10/07/2009	FTD	\$2,701.88			

Calculation of Balance Due

Total Tax Due on Return	
Total Federal Tax Deposits	\$42,939.22
	\$32,028.99
Total	\$32,028.99
Unpaid	
Penalty on unpaid amount	\$10,910.23
Interest on unpaid amount	\$1,425.35
	\$52.73
Balance Due Amount	\$12,388.31

March 1, 2012 Via Certified Mail #7010 3090 0001 9504 9501

QUIGLEY000211

Penalties: \$1,425.35

03 Penalty for Not Making a Proper Federal Tax Deposit \$1,316.25

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to IRS
- You deposited your tax to an unauthorized financial institution
- You did not deposit your tax electronically, as required by law

If you disagree with this penalty, see "Removal of Penalties" in this notice. For information about depositing taxes, see Publication 15 (Circular E), Employer's Tax Guide; or Publication 51 (Circular A), Agricultural Employer's Tax Guide.

(Internal Revenue Code section 6656)

The table below shows how we figured your penalty. We multiplied the rate times the amount due.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
08/26/2009	Not Paid			10%	2,609.91	260.99
09/10/2009	Not Paid			10%	5,598.44	559.84
09/23/2009	Not Paid			10%	2,701.88	270.19
09/23/2009	09/30/2009	7	EFT	5%	1,802.80	90.14
09/23/2009	10/07/2009	14	EFT	5%	2,701.88	135.09
Total Penalty:						1,316.25

07 Paying Late \$109.10

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2009	02	0.50%	10,910.23	109.10
Total Penalty:				109.10

Removal of Penalties

March 1, 2012 Via Certified Mail #7010 3090 0001 9504 9501

CCP-LU DEBORAH J. FLEMING
9430 RESEARCH BLVD.
STOP 5220AUNW
AUSTIN, TX 78759

7178 2665 9394 8636 9124

Letter Date: 03/23/2010
Taxpayer Identification Number:
74-2764646
Contact Person:
DEBORAH J. FLEMING
Employee Identification Number:
01-24580
Contact Telephone Number:
(512) 464-3439

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906



004556

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 03/23/2010

Type of Tax	Tax Period	Amount Owed
941	06/30/2008	364.80
941	12/31/2008	820.36
941	03/31/2009	12585.17
941	06/30/2009	30085.66
941	09/30/2009	12933.82

The lien attaches to all the property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
9430 RESEARCH BLVD.
STOP 5220AUNW
AUSTIN, TX 78759

You must request your hearing by 04/29/2010.

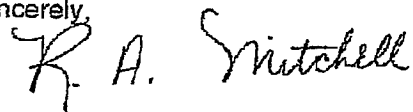
We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get the current amount owed, contact the person whose name and telephone number appear at the top of this letter.

(over)

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on how to Request a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "R. A. Mitchell". The signature is written in a cursive style with a large, stylized "R" and "M".

Director, Campus Compliance Operations

Enclosures:

Publication 594, *The Collection Process*

Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*

Publication 1660, *Collection Appeal Rights*

Form 668-Y (C), *Notice of Federal Tax Lien*

Form 12153, *Request for a Collection Due Process Hearing*

Case 1:16-cv-00459-SS Document 27-3 Filed 03/08/17 Page 39 of 119

1-800-829-0115

Date: April 5, 2010

74-2764646

Tax Period: December 31, 2009

[illegible]

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

134420

FTD/Estimated Payments Discrepancy Notice - Balance Due

Why We Are Writing You

We found that the amount credited to your account as Total Federal Tax Deposits differs from the amount reported on your tax return for the above tax period. You now have an outstanding balance on your account of \$10,197.34.

Payments or Credits Applied

<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
10/14/2009	FTD	\$2,255.20	10/28/2009	FTD	\$1,832.43
11/04/2009	FTD	\$527.46	11/04/2009	FTD	\$986.04
01/05/2010	FTD	\$1,247.29			

Calculation of Balance Due

Total Tax Due on Return	\$15,643.34
Total Federal Tax Deposits	\$6,848.42
Total	\$6,848.42
Unpaid	\$8,794.92
Penalty on unpaid amount	\$1,340.52
Interest on unpaid amount	\$61.90

Balance Due Amount	\$10,197.34
--------------------	-------------

What You Need to Do Next

1. If you have made payments not shown on this notice, call us at the number listed on page 1. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we didn't apply.
- or
2. If you agree with the information as shown, then pay the above amount. To avoid additional charges please pay by April 26, 2010:
 - a. If you are enrolled in EFTPS please use that method of payment. For questions regarding EFTPS, call 1-800-555-4477.
 - b. If you are not enrolled in EFTPS, pay by check or money order
 - i. Make payable to the **United States Treasury**,
 - ii. Write your Taxpayer Identification Number, tax form number and the tax period on your payment, and
 - iii. Mail your payment and the payment stub in the enclosed envelope.

We will not add any additional charges if we receive your payment by April 26, 2010; however, if any of the amount owed includes unpaid taxes, and these are not paid within 10 days of the notice date, an additional 5% Federal Tax Deposit penalty will be charged on the amount of unpaid taxes.

You should allow enough mailing time to be sure we receive your payment by April 26, 2010.

If you have any questions, please call 1-800-829-0115. Have your account information and copies of your tax returns when you call.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.



Notice Number: CP134B

Date: December 14, 2009

Taxpayer Identification Number:

74-2764646

Tax Form: 941

Tax Period: September 30, 2009

058016.671033.0204.004 2 AT 0.482 1015



ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

058016

FTD/Estimated Payments Discrepancy Notice - Balance Due

Why We Are Writing You

We found that the amount credited to your account as Total Federal Tax Deposits differs from the amount reported on your tax return for the above tax period. You now have an outstanding balance on your account of \$12,388.31.

Payments or Credits Applied

<u>Date</u>	<u>Type</u>	<u>Amount</u>
07/09/2009	FTD	\$548.40
07/15/2009	FTD	\$4,394.94
08/12/2009	FTD	\$510.28
08/12/2009	FTD	\$2,181.79
08/26/2009	FTD	\$537.91
09/09/2009	FTD	\$1,865.08
10/07/2009	FTD	\$2,701.88

<u>Date</u>	<u>Type</u>	<u>Amount</u>
07/09/2009	FTD	\$4,933.52
07/29/2009	FTD	\$6,598.07
08/12/2009	FTD	\$1,792.73
08/26/2009	FTD	\$1,861.50
08/26/2009	FTD	\$2,300.09
09/30/2009	FTD	\$1,802.80

Calculation of Balance Due

Total Tax Due on Return	\$42,939.22
Total Federal Tax Deposits	\$32,028.99

Total	\$32,028.99
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Unpaid	\$10,910.23
Penalty on unpaid amount	\$1,425.35
Interest on unpaid amount	\$52.73

Balance Due Amount	\$12,388.31
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What You Need to Do Next

1. If you have made payments not shown on this notice, call us at the number listed on page 1. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we didn't apply.
- or
2. If you agree with the information as shown, then pay the above amount. To avoid additional charges please pay by **January 4, 2010**:
 - a. If you are enrolled in EFTPS please use that method of payment. For questions regarding EFTPS, call 1-800-555-4477.
 - b. If you are not enrolled in EFTPS, pay by check or money order
 - i. Make payable to the **United States Treasury**,
 - ii. Write your Taxpayer Identification Number, tax form number and the tax period on your payment, and
 - iii. Mail your payment and the payment stub in the enclosed envelope.

We will not add any additional charges if we receive your payment by January 4, 2010; however, if any of the amount owed includes unpaid taxes, and these are not paid within 10 days of the notice date, an additional 5% Federal Tax Deposit penalty will be charged on the amount of unpaid taxes.

You should allow enough mailing time to be sure we receive your payment by January 4, 2010.

If you have any questions, please call 1-800-829-0115. Have your account information and copies of your tax returns when you call.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,425.35

03 Penalty for Not Making a Proper Federal Tax Deposit \$1,316.25

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to IRS
- You deposited your tax to an unauthorized financial institution
- You did not deposit your tax electronically, as required by law

If you disagree with this penalty, see "Removal of Penalties" in this notice. For information about depositing taxes, see Publication 15 (Circular E), Employer's Tax Guide; or Publication 51 (Circular A), Agricultural Employer's Tax Guide.

(Internal Revenue Code section 6656)

The table below shows how we figured your penalty. We multiplied the rate times the amount due.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
08/26/2009	Not Paid			10%	2,609.91	260.99
09/10/2009	Not Paid			10%	5,598.44	559.84
09/23/2009	Not Paid			10%	2,701.88	270.19
09/23/2009	09/30/2009	7	EFT	5%	1,802.80	90.14
09/23/2009	10/07/2009	14	EFT	5%	2,701.88	135.09
Total Penalty:						1,316.25

07 Paying Late \$109.10

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2009	02	0.50%	10,910.23	109.10
Total Penalty:				109.10

Removal of Penalties

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$52.73

09 Interest

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

(Internal Revenue Code section 6601)



058016

 **CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() _____ AM _____ PM

24

SB 200948 03070919 81141-321-32427-9

134B Internal Revenue Service
 OGDEN UT 84201-0039



Amount you owe: \$12,388.31

- You will avoid additional penalties and/or interest if we receive your full payment by January 4, 2010

☐ **Amount enclosed: \$ _____**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

742764646 AJ STGU 01 2 200909 670 00001238831

QUIGLEY000221

SSN/EIN: 74-2764646
Caller ID:

71617618363136536180

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646221

.36615

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 941	Tax Period: 06-30-2009
Current Balance:	\$30,321.54
Includes:	
Penalty:	\$125.06
Interest:	\$110.81
Last Payment:	\$0.00

For information on
your penalty & interest
computations, you may
call 1-800-829-0115

Questions? Call us at 1-800-829-0115

See the enclosed Publication 594, *The IRS Collection Process*, and Notice 1219B, *Notice of Potential Third Party Contact*, for additional information

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504
Notice Date: 12-21-2009

Write on your check:

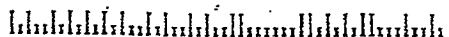
941 06-30-2009 74-2764646

Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Amount Due:
\$30,321.54

Internal Revenue Service
CINCINNATI, OH 45999-0150

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646 AJ STGU 01 2 200906 670 00003032154

QUIGLEY000222

Cut and use this coupon if you are sending us correspondence only with NO payment enclosed.



Notice Date: 12-21-2009

941	06-30-2009	74-2764646
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\$30,321.54

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

QUIGLEY000223

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.



36615

Penalty:

\$ 125.06

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you disagree with this penalty, see "Removal of Penalties" in this notice.

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we remove or reduce the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all of the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

QUIGLEY000224

Interest:

\$110.81

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.



IRS Department of the Treasury
Internal Revenue Service
MEMPHIS, TN 38101-0249

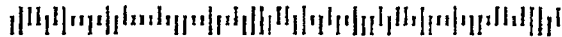
Case 1:16-cv-00459-SS Document 27-3 Filed 03/08/17 Page 50 of 119

Notice Number: CP504



7161 7618 3631 3653 6180

136615.636979.1068.025 2 AT 0.482 1714



ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646221

36615

This notice contains two pre-addressed coupons for your convenience. Please detach the appropriate coupon and return to us in the envelope provided. Please refer to the information below to determine the correct address:

To send **correspondence** regarding
this account with **NO** payment

Use the coupon addressed to:

Internal Revenue Service
P.O. BOX 249
MEMPHIS, TN 38101-0249

To send a **payment** or
correspondence with a payment

Use the coupon addressed to:

Internal Revenue Service
CINCINNATI, OH 45999-0150

QUIGLEY000226

SSN/EIN: 74-2764646

Caller ID:

71617618363154788950

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



742764646221

50281

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) your property or rights to property in satisfaction of the unpaid employment taxes for the period listed below if we don't receive your payment in full. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 941	Tax Period: 09-30-2009
Current Balance:	\$13,109.62
Includes:	
Penalty:	\$109.10
Interest:	\$66.70
Last Payment:	\$0.00

For information on
your penalty & interest
computations, you may
call 1-800-829-0115

Questions? Call us at 1-800-829-0115

See the enclosed Publication 594, *The IRS Collection Process*, and Notice 1219B, *Notice of Potential Third Party Contact*, for additional information

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504B

Notice Date: 02-01-2010

write on your check:

941	09-30-2009	74-2764646
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Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Amount Due:

\$13,109.62

Internal Revenue Service
CINCINNATI, OH 45999-0150



ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156

742764646 AJ STGU 01 2 200909 670 00001310962

QUIGLEY000227

Internal Revenue Service
9430 RESEARCH BLVD
STOP 5220 AUNW
AUSTIN, TX 78759

CERTIFIED MAIL - RETURN RECEIPT

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Date:
03/10/2010
Social Security or
Employer Identification Number
74-2764646
Person to Contact:
DEBORAH J. FLEMING
Contact Telephone Number:
(512)464-3439
Employee Identification Number:
01-245802

**FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY**

Why We Are Sending You This Letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 03/10/2010 is \$56,864.64. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Compound Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

What We Are Going To Do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.


If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

How To Get Help

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.

Sincerely yours,



DEBORAH J. FLEMING
REVENUE OFFICER

Enclosures:
Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
941	06/30/2008	\$399.60	\$0.00	\$0.00	\$399.60
941	12/31/2008	\$860.37	\$0.00	\$0.00	\$860.37
941	03/31/2009	\$12,585.18	\$0.00	\$0.00	\$12,585.18
941	06/30/2009	\$30,085.67	\$0.00	\$0.00	\$30,085.67
941	09/30/2009	\$12,933.82	\$0.00	\$0.00	\$12,933.82

Total: \$56,864.64

Penalties: \$1,340.52

03 Penalty for Not Making a Proper Federal Tax Deposit \$1,208.60

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to IRS
- You deposited your tax to an unauthorized financial institution
- You did not deposit your tax electronically, as required by law

If you disagree with this penalty, see "Removal of Penalties" in this notice. For information about depositing taxes, see Publication 15 (Circular E), Employer's Tax Guide; or Publication 51 (Circular A), Agricultural Employer's Tax Guide.

(Internal Revenue Code section 6656)

The table below shows how we figured your penalty. We multiplied the rate times the amount due.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
10/07/2009	Not Paid			10%	386.71	38.67
10/07/2009	10/14/2009	7	EFT	5%	2,255.20	112.76
10/21/2009	Not Paid			10%	1,791.74	179.17
10/21/2009	10/28/2009	7	EFT	5%	1,832.43	91.62
11/04/2009	Not Paid			10%	4,058.29	405.83
11/18/2009	Not Paid			10%	2,558.18	255.82
11/18/2009	01/05/2010	48	EFT	10%	1,247.29	124.73
Total Penalty:						1,208.60

07 Paying Late \$131.92

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2010	03	0.50%	8,794.92	131.92
Total Penalty:				131.92

Removal of Penalties

QUIGLEY000230

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue.
2. You gave IRS complete and accurate information,
3. You received advice from IRS.
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$61.90

09 Interest

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

(Internal Revenue Code section 6601)



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201-0039

Case 1:10-cv-00459-SS Document 27-3 Filed 03/08/17 Page 56 of 119

For assistance call
1-800-829-0115

Notice Number: CP161

Date: April 12, 2010

Taxpayer Identification Number:

74-2764646

Tax Form: 940

Tax Period: December 31, 2009

012343.712923.0056.002 1 AT 0.357 870

|||||

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN TX 78746-1906156



012343

Request for Payment

Federal Unemployment Tax

Our records show you owe \$3,048.77 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **May 3, 2010**; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice. If you are enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method to make your payment.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$2,715.30
Total Credits	\$0.00
Amount Previously Refunded to You	\$0.00
Underpayment	\$2,715.30
Penalty	\$312.26
Interest	\$21.21
Total Amount You Owe	\$3,048.77

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

QUIGLEY000232

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$312.26

03 Penalty for Not Making a Proper Federal Tax Deposit \$271.53

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to IRS
- You deposited your tax to an unauthorized financial institution
- You did not deposit your tax electronically, as required by law

If you disagree with this penalty, see "Removal of Penalties" in this notice. For information about depositing taxes, see Publication 15 (Circular E), Employer's Tax Guide; or Publication 51 (Circular A), Agricultural Employer's Tax Guide.

(Internal Revenue Code section 6656)

The table below shows how we figured your penalty. We multiplied the rate times the amount due.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
04/30/2009	Not Paid			10%	1,574.24	157.42
07/31/2009	Not Paid			10%	685.69	68.57
02/08/2010	Not Paid			10%	455.37	45.54
Total Penalty:						271.53

07 Paying Late \$40.73

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2010	03	0.50%	2,715.30	40.73
Total Penalty:				40.73

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue;
2. You gave IRS complete and accurate information;
3. You received advice from IRS;
4. You relied on the advice IRS gave you; and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$21.21

09 Interest

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

(Internal Revenue Code section 6601)

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
October 1, 2004 through March 31, 2005.....	5	5
April 1, 2005 through September 30, 2005.....	6	6
October 1, 2005 through June 30, 2006.....	7	7
July 1, 2006 through December 31, 2007.....	8	8
January 1, 2008 through March 31, 2008.....	7	7
April 1, 2008 through June 30, 2008.....	6	6
July 1, 2008 through September 30, 2008.....	5	5
October 1, 2008 through December 31, 2008.....	6	6
January 1, 2009 through March 31, 2009.....	5	5
Beginning April 1, 2009.....	4	4

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly. From January 1, 1987 through December 31, 1998, the interest rate we paid on an overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes. Effective January 1, 1995, we pay a reduced rate of interest on corporate overpayments that exceed \$10,000. This reduced rate is the short-term federal interest rate plus 1/2%.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Internal Revenue Service
9430 RESEARCH BLVD
M/S 5220 AUNW
AUSTIN, TX 78759

Letter Date: 04/28/2010

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Taxpayer Identification Number:
(Social Security Number or
Employer Identification Number)
74-2764646

Person to Contact:
DEBORAH J. FLEMING
Employee Identification Number:
01-245802
Contact Telephone Number:
(512)464-3439

Our records show that you still owe the federal tax shown below, plus penalty and interest as provided by law, computed to 10 days from the date of this letter.

You may pay in person or by mail. Please make your check or money order payable to the "United States Treasury. Write your social security number or employer identification number on your payment. To pay by mail, send your payment in the enclosed envelope with a copy of this letter. If you have recently paid this tax, cannot pay it, or have questions about your account, please contact me at the telephone number shown above.

The unpaid amount from prior notices shown on the following page(s) may include tax, penalties and interest you still owe us. It also includes any credits and payments we've received since we sent our last notice to you.

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.


Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is $\frac{1}{2}\%$ of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown at the beginning of this letter.

Sincerely yours,


DEBORAH J. FLEMING
REVENUE OFFICER

Date of this letter: 04/28/2010

Taxpayer Identification Number: 74-2764646

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
941	06/30/2008	\$426.81	\$0.00	\$36.25	\$463.06
941	12/31/2008	\$820.37	\$0.00	\$42.93	\$863.30
941	03/31/2009	\$12,585.18	\$942.15	\$467.19	\$13,994.52
941	06/30/2009	\$30,085.67	\$1,375.71	\$570.93	\$32,032.31
941	09/30/2009	\$12,933.82	\$436.40	\$204.19	\$13,574.41
940	12/31/2009	\$3,048.77	\$13.57	\$8.70	\$3,071.04
941	12/31/2009	\$10,197.34	\$43.97	\$36.94	\$10,278.25
Total:					\$74,276.89

Enclosures:
Envelope
Copy of this letter

CERTIFIED MAIL - RETURN RECEIPT

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Date:

04/28/2010

Social Security or**Employer Identification Number**

74-2764646

Person to Contact:

DEBORAH J. FLEMING

Contact Telephone Number:

(512)464-3439

Employee Identification Number:

01-245802

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Why We Are Sending You This Letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 05/08/2010 is \$13,349.29. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Compound Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

What We Are Going To Do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

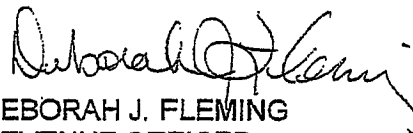
If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

How To Get Help

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.

Sincerely yours,



DEBORAH J. FLEMING
REVENUE OFFICER

Enclosures:

Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
940	12/31/2009	\$3,048.77	\$13.57	\$8.70	\$3,071.04
941	12/31/2009	\$10,197.34	\$43.97	\$36.94	\$10,278.25
Total:					\$13,349.29

**IRS**Department of the Treasury
Internal Revenue Service

Case 1:16-cv-00459-SS CERTIFIED MAIL Filed 03/08/17 Page 64 of 119

CCP-LU DEBORAH J. FLEMING
9430 RESEARCH BLVD.
STOP 5220AUNW
AUSTIN, TX 78759

7178 2665 9394 8787 3293

Letter Date: 05/11/2010
Taxpayer Identification Number:
74-2764646
Contact Person:
DEBORAH J. FLEMING
Employee Identification Number:
01-24580
Contact Telephone Number:
(512) 464-3439ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

006839

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 05/11/2010

Type of Tax	Tax Period	Amount Owed
940	12/31/2009	3048.77
941	12/31/2009	10197.34

The lien attaches to all the property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
9430 RESEARCH BLVD.
STOP 5220AUNW
AUSTIN, TX 78759

You must request your hearing by 06/17/2010.

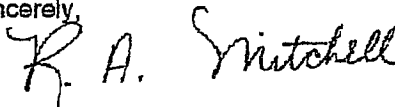
We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get the current amount owed, contact the person whose name and telephone number appear at the top of this letter.

(over)

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on how to Request a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Handwritten signature of R. A. Mitchell in black ink.

Director, Campus Compliance Operations

Enclosures:

Publication 594, *The Collection Process*

Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*

Publication 1660, *Collection Appeal Rights*

Form 668-Y (C), *Notice of Federal Tax Lien*

Form 12153, *Request for a Collection Due Process Hearing*

(EIN) _____
 Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Trade name (if any) _____

Address 3015 Westlake Dr
Austin TX 78746

Report for this Quarter of 2009 (Check one.)

- ☒ 1: January, February, March
- ☐ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

QBMT2901 02/25/09

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1 0
- 2 Wages, tips, and other compensation 2 229,300.74
- 3 Income tax withheld from wages, tips, and other compensation 3 13,753.03
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.
- 5 Taxable social security and Medicare wages and tips:
- | | Column 1 | Column 2 |
|--|------------------|------------------|
| 5a Taxable social security wages <u>144,638.01</u> x .124 = | <u>17,935.11</u> | |
| 5b Taxable social security tips <u>84,662.73</u> x .124 = | <u>10,498.18</u> | |
| 5c Taxable Medicare wages & tips ... <u>229,300.74</u> x .029 = | <u>6,649.72</u> | |
| 5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d) | | <u>35,083.01</u> |
| 6 Total taxes before adjustments (lines 3 + 5d = line 6) | | <u>48,836.04</u> |
| 7 CURRENT QUARTER'S ADJUSTMENTS, for example, a fractions of cents adjustment.
See the instructions. | | |
| 7a Current quarter's fractions of cents <u>0.04</u> | | |
| 7b Current quarter's sick pay | | |
| 7c Current quarter's adjustments for tips and group-term life insurance | | |
| 7d TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7c | | <u>0.04</u> |
| 8 Total taxes after adjustments. Combine lines 6 and 7d | | <u>48,836.08</u> |
| 9 Advance earned income credit (EIC) payments made to employees | | |
| 10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10) | | <u>48,836.08</u> |
| 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X | | <u>48,866.08</u> |
| 12a COBRA premium assistance payments (see instructions) | | |
| 12b Number of individuals provided COBRA premium assistance reported on line 12a | | |
| 13 Add lines 11 and 12a | | <u>48,866.08</u> |
| 14 Balance due. If line 10 is more than line 13, enter the difference here | | |
| For information on how to pay, see the instructions. | | |
| 15 Overpayment. If line 13 is more than line 10, enter the difference here <u>30.00</u> | | |
| ► You MUST complete both pages of Form 941 and SIGN it. | | |

Check one ☐ Apply to next return.
☐ Send a refund.

Next ►

St. Gumbeaux Inc.

74-2764646

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 TX Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

Tax liability: Month 1 _____

Month 2 _____

Month 3 _____

Total liability for quarter _____ Total must equal line 10.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages ☐ Check here, and

enter the final date you paid wages _____

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

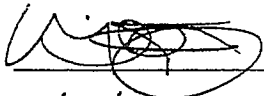
☐ Yes. Designee's name and phone number _____

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. _____

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Date 4/29/2009Print your name here Michael QuigleyPrint your title here President

Best daytime phone _____

Paid preparer's use onlyCheck if you are self-employed ☐

Preparer's name _____

Preparer's SSN/PTIN _____

Preparer's signature _____

Date _____

Firm's name (or yours if self-employed) _____

EIN _____

Address _____

Phone _____

City _____ State _____

ZIP code _____

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

470304

Calendar Year 2009

Department of the Treasury Internal Revenue Service

Report for this Quarter

Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 (or Form 941-SS), DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 (or Form 941-SS) if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Publication 15 (Circular E), Employer's Tax Guide, for details.

1
2
3
4

1: January, February, March
2: April, May, June
3: July, August, September
4: October, November, December

Month 1

1	9	7,161.79	17	25
2	10		18	26
3	11		19	27
4	12		20	28
5	13		21	29
6	14		22	30
7	15		23	7,152.73 31
8	16		24	

Tax liability for Month 1

14,314.52

Month 2

1	9		17	25
2	10		18	26
3	11		19	27
4	12		20	8,457.45 28
5	13		21	29
6	8,582.31 14		22	30
7	15		23	31
8	16		24	

Tax liability for Month 2

17,039.76

Month 3

1	9		17	25
2	10		18	26
3	11		19	27
4	12		20	8,435.98 28
5	13		21	29
6	9,045.82 14		22	30
7	15		23	31
8	16		24	

Tax liability for Month 3

17,481.80

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) = Total tax liability for the quarter

Total must equal line 10 on Form 941 (or line 8 on Form 941-SS).

Total liability for the quarter

48,836.08

BAA For Paperwork Reduction Act Notice, see separate instructions.

QBMA3001 02/25/09

Schedule B (Form 941) Rev. 2-2009

EIN 74-2764646 Trust Fund Recovery Penalty Data Tue Feb 15 08:23:34 2011

Earliest ASSED 04/15/2013	Tax Only	F.I.C.A.		Income Tax	Total Employee Portion Withheld
		Employer Portion	Employee Portion	Withheld	
=====					
01-200806	Filed: 07/31/2008	Assessed: 08/11/2008			
Amount	58815.24	20815.83	20815.83	17183.58	37999.41
Paid	58815.24	20815.83	20815.83	17183.58	37999.41
Balance	0.00	0.00	0.00	0.00	0.00

01-200812	Filed: 01/31/2009	Assessed: 02/09/2009			
Amount	54999.55	19796.30	19796.30	15406.95	35203.25
Paid	54999.55	19796.30	19796.30	15406.95	35203.25
Balance	0.00	0.00	0.00	0.00	0.00

01-200903	Filed: 04/30/2009	Assessed: 06/08/2009			
Amount	48836.08	17541.52	17541.53	13753.03	31294.56
Paid	38918.63	17541.52	17541.53	3835.58	21377.11
Balance	9917.45	0.00	0.00	9917.45	9917.45

01-200906	Filed: 07/31/2009	Assessed: 11/16/2009			
Amount	53085.36	19670.54	19670.54	13744.28	33414.82
Paid	28072.32	19670.54	8401.78	0.00	8401.78
Balance	25013.04	0.00	11268.76	13744.28	25013.04

01-200909	Filed: 10/31/2009	Assessed: 12/14/2009			
Amount	42939.22	16052.29	16052.29	10834.64	26886.93
Paid	32028.99	16052.29	15976.70	0.00	15976.70
Balance	10910.23	0.00	75.59	10834.64	10910.23

01-200912	Filed: 01/31/2010	Assessed: 04/05/2010			
Amount	15643.34	6832.39	6832.40	1978.55	8810.95
Paid	6848.42	6832.39	16.03	0.00	16.03
Balance	8794.92	0.00	6816.37	1978.55	8794.92
=====					
Balance Totals	54635.64	0.00	18160.72	36474.92	54635.64
=====					

EIN 74-2764646		TFRP Pay sheet		Tue Feb 15 08:23:34 2011			
TC	TC-dt	TC-amt	Tax Only	Employer	Employee	IncTaxWith	TrustFundP
200806	0.00		58815.24	20815.83	20815.83	17183.58	37999.41
650	0 04/10/2008	-8171.20 00	8171.20	8171.20	0.00	0.00	0.00
650	0 04/23/2008	-8162.15 00	16333.35	16333.35	0.00	0.00	0.00
650	0 05/07/2008	-8633.15 00	24966.50	20815.83	4150.67	0.00	4150.67
650	0 05/28/2008	-8448.32 00	33414.82	20815.83	12598.99	0.00	12598.99
650	0 06/04/2008	-8980.90 00	42395.72	20815.83	20815.83	764.06	21579.89
650	0 06/18/2008	-8354.02 00	50749.74	20815.83	20815.83	9118.08	29933.91
650	0 07/02/2008	-8065.50 00	58815.24	20815.83	20815.83	17183.58	37999.41
150	0 08/11/2008	58815.24 00	58815.24	20815.83	20815.83	17183.58	37999.41
186	0 08/11/2008	585.84	58815.24	20815.83	20815.83	17183.58	37999.41
670	0 04/09/2009	-263.03 00	58815.24	20815.83	20815.83	17183.58	37999.41
360	0 11/30/2009	42.00 00	58815.24	20815.83	20815.83	17183.58	37999.41
360	0 04/12/2010	62.00 00	58815.24	20815.83	20815.83	17183.58	37999.41
Period Balance			0.00	0.00	0.00	0.00	0.00
Balance Sub-totals			0.00	0.00	0.00	0.00	0.00
200812	0.00		54999.55	19796.30	19796.30	15406.95	35203.25
650	0 10/08/2008	-7841.55 00	7841.55	7841.55	0.00	0.00	0.00
650	0 10/22/2008	-7689.17 00	15530.72	15530.72	0.00	0.00	0.00
650	0 11/05/2008	-7534.03 00	23064.75	19796.30	3268.45	0.00	3268.45
650	0 11/26/2008	-7925.17 00	30989.92	19796.30	11193.62	0.00	11193.62
650	0 12/03/2008	-8337.32 00	39327.24	19796.30	19530.94	0.00	19530.94
650	0 12/17/2008	-7190.08 00	46517.32	19796.30	19796.30	6924.72	26721.02
670	0 01/12/2009	-8482.23 00	54999.55	19796.30	19796.30	15406.95	35203.25
150	0 02/09/2009	54999.55	54999.55	19796.30	19796.30	15406.95	35203.25
186	0 02/09/2009	820.37	54999.55	19796.30	19796.30	15406.95	35203.25
Period Balance			0.00	0.00	0.00	0.00	0.00
Balance Sub-totals			0.00	0.00	0.00	0.00	0.00
200903	9917.45		48836.08	17541.52	17541.53	13753.03	31294.56
650	0 01/23/2009	-7161.80 00	7161.80	7161.80	0.00	0.00	0.00
650	0 01/28/2009	-7152.70 00	14314.50	14314.50	0.00	0.00	0.00
650	0 02/11/2009	-8582.29 00	22896.79	17541.52	5355.27	0.00	5355.27
650	0 03/11/2009	-5000.00 00	27896.79	17541.52	10355.27	0.00	10355.27

650	0	04/03/2009	-6000.00	00	33896.79	17541.52	16355.27	0.00	16355.27
650	0	04/08/2009	-5021.84	00	38918.63	17541.52	17541.53	3835.58	21377.11
150	0	06/08/2009	48836.08		38918.63	17541.52	17541.53	3835.58	21377.11
186	0	06/08/2009	2030.21		38918.63	17541.52	17541.53	3835.58	21377.11
196	0	06/08/2009	42.48		38918.63	17541.52	17541.53	3835.58	21377.11
276	0	06/08/2009	99.17	00	38918.63	17541.52	17541.53	3835.58	21377.11
186	0	07/13/2009	495.87		38918.63	17541.52	17541.53	3835.58	21377.11

Period Balance					9917.45	0.00	0.00	9917.45	9917.45
Balance Sub-totals					9917.45	0.00	0.00	9917.45	9917.45
=====									
200906	25013.04				53085.36	19670.54	19670.54	13744.28	33414.82

650	0	04/29/2009	-7972.77	00	7972.77	7972.77	0.00	0.00	0.00
650	0	05/06/2009	-1999.36	00	9972.13	9972.13	0.00	0.00	0.00
650	0	05/06/2009	-2344.79	00	12316.92	12316.92	0.00	0.00	0.00
650	0	05/28/2009	-4816.45	00	17133.37	17133.37	0.00	0.00	0.00
650	0	06/03/2009	-4776.58	00	21909.95	19670.54	2239.41	0.00	2239.41
650	0	06/17/2009	-2007.30	00	23917.25	19670.54	4246.71	0.00	4246.71
650	0	07/01/2009	-1694.89	00	25612.14	19670.54	5941.60	0.00	5941.60
650	0	07/01/2009	-2460.18	00	28072.32	19670.54	8401.78	0.00	8401.78
150	0	11/16/2009	53085.36		28072.32	19670.54	8401.78	0.00	8401.78
186	0	11/16/2009	3148.99		28072.32	19670.54	8401.78	0.00	8401.78
196	0	11/16/2009	297.79		28072.32	19670.54	8401.78	0.00	8401.78
276	0	11/16/2009	375.20	00	28072.32	19670.54	8401.78	0.00	8401.78
186	0	12/21/2009	1250.65		28072.32	19670.54	8401.78	0.00	8401.78

Period Balance					25013.04	0.00	11268.76	13744.28	25013.04
Balance Sub-totals					34930.49	0.00	11268.76	23661.73	34930.49
=====									
200909	10910.23				42939.22	16052.29	16052.29	10834.64	26886.93

650	0	07/09/2009	-548.40	00	548.40	548.40	0.00	0.00	0.00
650	0	07/09/2009	-4933.52	00	5481.92	5481.92	0.00	0.00	0.00
650	0	07/15/2009	-4394.94	00	9876.86	9876.86	0.00	0.00	0.00
650	0	07/29/2009	-6598.07	00	16474.93	16052.29	422.64	0.00	422.64
650	0	08/12/2009	-2181.79	00	18656.72	16052.29	2604.43	0.00	2604.43
650	0	08/12/2009	-510.28	00	19167.00	16052.29	3114.71	0.00	3114.71
650	0	08/12/2009	-1792.73	00	20959.73	16052.29	4907.44	0.00	4907.44
650	0	08/26/2009	-1861.50	00	22821.23	16052.29	6768.94	0.00	6768.94
650	0	08/26/2009	-2300.09	00	25121.32	16052.29	9069.03	0.00	9069.03
650	0	08/26/2009	-537.91	00	25659.23	16052.29	9606.94	0.00	9606.94

650	0	09/09/2009	-1865.08	00	27524.31	16052.29	11472.02	0.00	11472.02
650	0	09/30/2009	-1802.80	00	29327.11	16052.29	13274.82	0.00	13274.82
650	0	10/07/2009	-2701.88	00	32028.99	16052.29	15976.70	0.00	15976.70
150	0	12/14/2009	42939.22		32028.99	16052.29	15976.70	0.00	15976.70
186	0	12/14/2009	1316.25		32028.99	16052.29	15976.70	0.00	15976.70
196	0	12/14/2009	52.73		32028.99	16052.29	15976.70	0.00	15976.70
276	0	12/14/2009	109.10	00	32028.99	16052.29	15976.70	0.00	15976.70
186	0	02/01/2010	545.51		32028.99	16052.29	15976.70	0.00	15976.70

Period Balance					10910.23	0.00	75.59	10834.64	10910.23
Balance Sub-totals					45840.72	0.00	11344.35	34496.37	45840.72
=====									
200912		8794.92			15643.34	6832.39	6832.40	1978.55	8810.95

650	0	10/14/2009	-2255.20	00	2255.20	2255.20	0.00	0.00	0.00
650	0	10/28/2009	-1832.43	00	4087.63	4087.63	0.00	0.00	0.00
650	0	11/04/2009	-986.04	00	5073.67	5073.67	0.00	0.00	0.00
650	0	11/04/2009	-527.46	00	5601.13	5601.13	0.00	0.00	0.00
650	0	01/05/2010	-1247.29	00	6848.42	6832.39	16.03	0.00	16.03
150	0	04/05/2010	15643.34		6848.42	6832.39	16.03	0.00	16.03
186	0	04/05/2010	1208.60		6848.42	6832.39	16.03	0.00	16.03
196	0	04/05/2010	61.90		6848.42	6832.39	16.03	0.00	16.03
276	0	04/05/2010	131.92	00	6848.42	6832.39	16.03	0.00	16.03
186	0	05/10/2010	439.75		6848.42	6832.39	16.03	0.00	16.03
360	0	05/31/2010	62.00	00	6848.42	6832.39	16.03	0.00	16.03

Period Balance					8794.92	0.00	6816.37	1978.55	8794.92
Balance Sub-totals					54635.64	0.00	18160.72	36474.92	54635.64
=====									

(EIN)
Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Trade name (if any) _____

Address 3015 Westlake Dr
Austin TX 78746

Report for this Quarter of 2009 (Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

QBMT2901 02/25/09

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1 42

2 Wages, tips, and other compensation 2 257,131.08

3 Income tax withheld from wages, tips, and other compensation 3 13,744.28

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
5a Taxable social security wages <u>170,132.33</u> x .124 =	<u>21,096.41</u>	
5b Taxable social security tips <u>86,998.75</u> x .124 =	<u>10,787.85</u>	
5c Taxable Medicare wages & tips ... <u>257,131.08</u> x .029 =	<u>7,456.80</u>	
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)	5d	<u>39,341.06</u>
6 Total taxes before adjustments (lines 3 + 5d = line 6)	6	<u>53,085.34</u>
7 CURRENT QUARTER'S ADJUSTMENTS, for example, a fractions of cents adjustment. See the instructions.		
7a Current quarter's fractions of cents		<u>0.02</u>
7b Current quarter's sick pay		
7c Current quarter's adjustments for tips and group-term life insurance		
7d TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7c	7d	<u>0.02</u>
8 Total taxes after adjustments. Combine lines 6 and 7d	8	<u>53,085.36</u>
9 Advance earned income credit (EIC) payments made to employees	9	
10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)	10	<u>53,085.36</u>
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X		<u>53,085.36</u>
12a COBRA premium assistance payments (see instructions)		
12b Number of individuals provided COBRA premium assistance reported on line 12a		
13 Add lines 11 and 12a	13	<u>53,085.36</u>
14 Balance due. If line 10 is more than line 13, enter the difference here	14	
For information on how to pay, see the instructions.		
15 Overpayment. If line 13 is more than line 10, enter the difference here		
▶ You MUST complete both pages of Form 941 and SIGN it.		

Check one ☐ Apply to next return.
☐ Send a refund.

Next ▶

Name (not your trade name)

St. Gumbeaux Inc.

Employer identification number (EIN)

74-2764646

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 TX Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

Tax liability: Month 1 _____

Month 2 _____

Month 3 _____

Total liability for quarter _____ Total must equal line 10.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages ☐ Check here, and

enter the final date you paid wages _____

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

☐ Yes. Designee's name and phone number _____

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. _____

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Sign your name here

Date 07/31/2009

Print your name here

Michael Quigley

Print your title here

PresidentBest daytime phone 512.542.9433**Paid preparer's use only**Check if you are self-employed ☐

Preparer's name _____

Preparer's SSN/PTIN _____

Preparer's signature _____

Date _____

Firm's name (or yours if self-employed) _____

EIN _____

Address _____

Phone _____

City _____

State _____

ZIP code _____

Schedule B (Form 941) Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

970309

Calendar Year 2009 Department of the Treasury Internal Revenue Service

Case 1:16-cv-00459-SS Document 27-3 Filed 03/08/17 Page 75 of 119

Report for this Quarter

Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 (or Form 941-SS), DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 (or Form 941-SS) if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Publication 15 (Circular E), Employer's Tax Guide, for details.

- 1: January, February, March
2: April, May, June
3: July, August, September
4: October, November, December

Month 1

1	9	17	7,808.28	25
2	10	18		26
3	8,002.77	11		19
4	12	20		27
5	13	21		28
6	14	22		29
7	15	23		30
8	16	24		31

Tax liability for Month 1

15,811.05

Month 2

1	7,785.74	9	17	25
2	10	18		26
3	11	19		27
4	12	20		28
5	13	21		29
6	14	22		30
7	15	7,668.65	23	31
8	16	24		

Tax liability for Month 2

23,088.74

Month 3

1	9	17		25
2	10	18		26
3	11	19		27
4	12	7,570.32	20	28
5	13	21		29
6	14	22		30
7	15	23		31
8	16	24		

Tax liability for Month 3

14,185.57

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) = Total tax liability for the quarter
Total must equal line 10 on Form 941 (or line 8 on Form 941-SS).

Total liability for the quarter

53,085.36

BAA For Paperwork Reduction Act Notice, see separate instructions.

QBMA3001 02/25/09

Schedule B (Form 941) Rev. 2-2009

(EIN) Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Trade name (if any) _____

Address 3015 Westlake Dr
Austin TX 78746

Report for this Quarter of 2009 (Check one.)

☐ 1: January, February, March

☐ 2: April, May, June

☒ 3: July, August, September

☐ 4: October, November, December

QBMT2901 02/25/09

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1 51

2 Wages, tips, and other compensation 2 209,834.86

3 Income tax withheld from wages, tips, and other compensation 3 10,834.64

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
5a Taxable social security wages <u>147,896.61</u> x .124 =	<u>18,339.18</u>	
5b Taxable social security tips <u>61,938.25</u> x .124 =	<u>7,680.34</u>	
5c Taxable Medicare wages & tips ... <u>209,834.86</u> x .029 =	<u>6,085.21</u>	
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)	5d	<u>32,104.73</u>
6 Total taxes before adjustments (lines 3 + 5d = line 6)	6	<u>42,939.37</u>
7 CURRENT QUARTER'S ADJUSTMENTS, for example, a fractions of cents adjustment. See the instructions.		
7a Current quarter's fractions of cents		<u>-0.15</u>
7b Current quarter's sick pay		
7c Current quarter's adjustments for tips and group-term life insurance		
7d TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7c	7d	<u>-0.15</u>
8 Total taxes after adjustments. Combine lines 6 and 7d	8	<u>42,939.22</u>
9 Advance earned income credit (EIC) payments made to employees	9	
10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)	10	<u>42,939.22</u>
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X		<u>42,939.22</u>
12a COBRA premium assistance payments (see instructions)		
12b Number of individuals provided COBRA premium assistance reported on line 12a		
13 Add lines 11 and 12a	13	<u>42,939.22</u>
14 Balance due. If line 10 is more than line 13, enter the difference here	14	
For information on how to pay, see the instructions.		
15 Overpayment. If line 13 is more than line 10, enter the difference here		
▶ You MUST complete both pages of Form 941 and SIGN it.		

Check one ☐ Apply to next return.
☐ Send a refund.

Next ▶

Name (not your trade name)

St. Gumbeaux Inc.

Employer identification number (EIN)

74-2764646

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 TX Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

Tax liability: Month 1 _____

Month 2 _____

Month 3 _____

Total liability for quarter _____ Total must equal line 10.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages ☐ Check here, and

enter the final date you paid wages _____

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

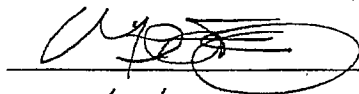
☐ Yes. Designee's name and phone number _____

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. _____

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Sign your name here



Print your name here

Michael Quigley

Print your title here

President

Date

10/29/09

Best daytime phone _____

Paid preparer's use onlyCheck if you are self-employed ☐

Preparer's name

Preparer's SSN/PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

970309

Calendar Year 2009

Case 1:16-cv-00459-SS Document 27-3 Filed 03/08/17 Page 78 of 118

Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 (or Form 941-SS), DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 (or Form 941-SS) if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Publication 15 (Circular E), Employer's Tax Guide, for details.

X

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Month 1

1	9	17	25
2	10	6,956.70	26
3	11	19	27
4	12	20	28
5	13	21	29
6	14	22	30
7	15	23	31
8	16	24	6,598.07

Tax liability for Month 1

13,554.77

Month 2

1	9	17	25
2	10	18	26
3	11	19	27
4	12	20	28
5	13	21	7,537.50
6	14	22	30
7	15	23	31
8	16	24	

Tax liability for Month 2

14,714.37

Month 3

1	9	17	25
2	10	18	7,206.56
3	11	19	27
4	12	20	28
5	13	21	29
6	14	22	30
7	15	23	31
8	16	24	

Tax liability for Month 3

14,670.08

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) = Total tax liability for the quarter

Total must equal line 10 on Form 941 (or line 8 on Form 941-SS).

Total liability for the quarter

42,939.22

BAA For Paperwork Reduction Act Notice, see separate instructions.

QBMA3001 02/25/09

Schedule B (Form 941) Rev. 2-2009

(EIN)
Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Trade name (if any) _____

Address 3015 Westlake Dr
Austin TX 78746

Report for this Quarter of 2009 (Check one.)

☐ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☒ 4: October, November, December

QBMT2901 11/14/09

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12(Quarter 1), June 12(Quarter 2), Sept. 12(Quarter 3), Dec. 12(Quarter 4) 1 0

2 Wages, tips, and other compensation 2 89,312.30

3 Income tax withheld from wages, tips, and other compensation 3 1,978.55

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
5a Taxable social security wages <u>52,349.25</u> x .124 =	<u>6,491.31</u>	
5b Taxable social security tips <u>36,963.05</u> x .124 =	<u>4,583.42</u>	
5c Taxable Medicare wages & tips ... <u>89,312.30</u> x .029 =	<u>2,590.06</u>	
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)		<u>13,664.79</u>
6 Total taxes before adjustments (lines 3 + 5d = line 6)		<u>15,643.34</u>

Name (not your trade name)

Employer identification number (EIN)

St. Gumbeaux Inc.

74-2764646

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 TX Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

Tax liability: Month 1 _____

Month 2 _____

Month 3 _____

Total liability for quarter _____ Total must equal line 10.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages ☒ Check here, andenter the final date you paid wages 10/31/2009.19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

☐ Yes. Designee's name and phone number _____

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. _____

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Sign your name here

Print your name here

Print your title here

Date

Best daytime phone _____

Michael Quigley President01/25/2010**Paid preparer's use only**Check if you are self-employed ☐

Preparer's name _____

Preparer's SSN/PTIN _____

Preparer's signature _____

Date _____

Firm's name (or yours if self-employed) _____

EIN _____

Address _____

Phone _____

City _____

State _____

ZIP code _____

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

970309

Calendar year 2008

Department of the Treasury Internal Revenue Service

Page 81 of 119

Employer identification number 74-2764646

Name (not your trade name) St. Gumbeaux Inc.

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 (or Form 941-SS), DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 (or Form 941-SS) if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Publication 15 (Circular E), Employer's Tax Guide, for details.

1
2
3
4
X

- Report for this Quarter
- 1: January, February, March
 - 2: April, May, June
 - 3: July, August, September
 - 4: October, November, December

Month 1

1	9	17	25
2	2,641.91	10	18
3		11	19
4		12	20
5		13	21
6		14	22
7		15	23
8		16	24
		17	25
		18	26
		19	27
		20	28
		21	29
		22	30
		23	31
		24	

Tax liability for Month 1

11,837.87

Month 2

1	9	17	25
2		18	26
3		19	27
4		20	28
5		21	29
6		22	30
7		23	31
8		24	
		25	
		26	
		27	
		28	
		29	
		30	
		31	

Tax liability for Month 2

3,805.47

Month 3

1	9	17	25
2		18	26
3		19	27
4		20	28
5		21	29
6		22	30
7		23	31
8		24	
		25	
		26	
		27	
		28	
		29	
		30	
		31	

Tax liability for Month 3

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) = Total tax liability for the quarter
Total must equal line 10 on Form 941 (or line 8 on Form 941-SS).

Total liability for the quarter

15,643.34

March 1, 2012 Via Certified Mail #7010 3090 0001 9504 9501

MICHAEL G QUIGLEY
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Date:
02/10/2012
Re: Your Inquiry dated
12/20/2011
Taxpayer Identification number:
456-21-6619
Tax period:
2009

Mr. Quigley

I have reviewed your request that you submitted on December 20, 2011 regarding the Trust Fund Penalty Assessed against you and the assessments from St. Gumbo's Inc 74-2764646 will not be removed. The information you provided does not contain any new information that we have not already discussed. You had the opportunity to submit a formal protest within 30 days from when the Trust Fund Recovery Penalty was originally assessed, but no protest was received. Unfortunately the response time has since expired.

If you still believe the trust fund amount was assessed in error you have two (2) options. You may contact the Taxpayers Advocate Office at 1-877-777-4778 or the Appeals Office see Publication 1 Your Rights as a Taxpayer.

The current amount due is as follows:

Form	Year	Balance	Interest	Penalty	Total
1040	12/31/2009	10486.55	449.66	1320.83	12257.04
941	03/31/2009	9959.45	152.21		10111.66
941	06/30/2009	25013.04	382.99		25396.03
941	09/30/2009	10910.23	167.05		11077.28
941	12/31/2009	8794.92	134.67		8929.59

Your telephone number:

(512)464-3439

Best time to call during normal working hours:

7:00 am to 3:30 pm

DEBORAH J. FLEMING

Signature

01-245802

Employee Number

REVENUE OFFICER

Title

March 1, 2012 Via Certified Mail #7010 3090 0001 9504 9501

EIN 74-2764646		TFRP Pay sheet		Fri Feb 10 09:01:26 2012		Tax Only		Employer		Employee		IncTaxWith		TrustFundP	
TC	TC-dt	TC-amt													
200806	0.00					58815.24	20815.83	20815.83	20815.83	17183.58	37999.41				
650 0 04/10/2008		-8171.20 00				8171.20	8171.20	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 04/23/2008		-8162.15 00				16333.35	16333.35	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 05/07/2008		-8633.15 00				24966.50	20815.83	4150.67	0.00	0.00	4150.67	0.00	4150.67		
650 0 05/28/2008		-8448.32 00				33414.82	20815.83	12598.99	0.00	0.00	12598.99	0.00	12598.99		
650 0 06/04/2008		-8980.90 00				42395.72	20815.83	20815.83	764.06	0.00	21579.89	0.00	21579.89		
650 0 06/18/2008		-8354.02 00				50749.74	20815.83	20815.83	9118.08	0.00	29933.91	0.00	29933.91		
650 0 07/02/2008		-8065.50 00				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
150 0 08/11/2008		58815.24				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
186 0 08/11/2008		585.84				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
670 0 04/09/2009		-263.03 00				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
360 0 11/30/2009		42.00 00				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
360 0 04/12/2010		62.00 00				58815.24	20815.83	20815.83	17183.58	0.00	37999.41	0.00	37999.41		
Period Balance						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Balance Sub-totals						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
200812	0.00					54999.55	19796.30	19796.30	15406.95	35203.25					
650 0 10/08/2008		-7841.55 00				7841.55	7841.55	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 10/22/2008		-7689.17 00				15530.72	15530.72	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 11/05/2008		-7534.03 00				23064.75	19796.30	3268.45	0.00	0.00	3268.45	0.00	3268.45		
650 0 11/26/2008		-7925.17 00				30989.92	19796.30	11193.62	0.00	0.00	11193.62	0.00	11193.62		
650 0 12/03/2008		-8337.32 00				39327.24	19796.30	19530.94	0.00	0.00	19530.94	0.00	19530.94		
650 0 12/17/2008		-7190.08 00				46517.32	19796.30	19796.30	6924.72	0.00	26721.02	0.00	26721.02		
670 0 01/12/2009		-8482.23 00				54999.55	19796.30	19796.30	15406.95	0.00	35203.25	0.00	35203.25		
150 0 02/09/2009		54999.55				54999.55	19796.30	19796.30	15406.95	0.00	35203.25	0.00	35203.25		
186 0 02/09/2009		820.37				54999.55	19796.30	19796.30	15406.95	0.00	35203.25	0.00	35203.25		
Period Balance						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Balance Sub-totals						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
200903	9917.45					48836.08	17541.52	17541.53	13753.03	31294.56					
650 0 01/23/2009		-7161.80.00				7161.80	7161.80	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 01/28/2009		-7152.70 00				14314.50	14314.50	0.00	0.00	0.00	0.00	0.00	0.00		
650 0 02/11/2009		-8582.29 00				22896.79	17541.52	5355.27	0.00	0.00	5355.27	0.00	5355.27		
650 0 03/11/2009		-5000.00 00				27896.79	17541.52	10355.27	0.00	0.00	10355.27	0.00	10355.27		

QUIGLEY000063

March 1, 2012 Via Certified Mail #7010 3090 0001 9504 9501

650 0 04/03/2009 -6000.00 00 33896.79 17541.52 16355.27 0.00 16355.27
 650 0 04/08/2009 -5021.84 00 38918.63 17541.52 17541.53 3835.58 21377.11
 150 0 06/08/2009 48836.08 38918.63 17541.52 17541.53 3835.58 21377.11
 186 0 06/08/2009 2030.21 38918.63 17541.52 17541.53 3835.58 21377.11
 196 0 06/08/2009 42.48 38918.63 17541.52 17541.53 3835.58 21377.11
 276 0 06/08/2009 99.17 00 38918.63 17541.52 17541.53 3835.58 21377.11
 186 0 07/13/2009 495.87 38918.63 17541.52 17541.53 3835.58 21377.11
 Period Balance 9917.45 0.00 0.00 9917.45 9917.45
 Balance Sub-totals 9917.45 0.00 0.00 9917.45 9917.45
 =====
 200906 25013.04 53085.36 19670.54 19670.54 13744.28 33414.82
 =====
 650 0 04/29/2009 -7972.77 00 7972.77 0.00 0.00 0.00
 650 0 05/06/2009 -1999.36 00 9972.13 9972.13 0.00 0.00
 650 0 05/06/2009 -2344.79 00 12316.92 12316.92 0.00 0.00
 650 0 05/28/2009 -4816.45 00 17133.37 17133.37 0.00 0.00
 650 0 06/03/2009 -4776.58 00 21909.95 19670.54 2239.41 0.00 2239.41
 650 0 06/17/2009 -2007.30 00 23917.25 19670.54 4246.71 0.00 4246.71
 650 0 07/01/2009 -1694.89 00 25612.14 19670.54 5941.60 0.00 5941.60
 650 0 07/01/2009 -2460.18 00 28072.32 19670.54 8401.78 0.00 8401.78
 150 0 11/16/2009 53085.36 28072.32 19670.54 8401.78 0.00 8401.78
 186 0 11/16/2009 3148.99 28072.32 19670.54 8401.78 0.00 8401.78
 196 0 11/16/2009 297.79 28072.32 19670.54 8401.78 0.00 8401.78
 276 0 11/16/2009 375.20 00 28072.32 19670.54 8401.78 0.00 8401.78
 186 0 12/21/2009 1250.65 28072.32 19670.54 8401.78 0.00 8401.78
 Period Balance 25013.04 0.00 11268.76 13744.28 25013.04
 Balance Sub-totals 34930.49 0.00 11268.76 23661.73 34930.49
 =====
 200909 10910.23 42939.22 16052.29 16052.29 10834.64 26886.93
 =====
 650 0 07/09/2009 -548.40 00 548.40 0.00 0.00 0.00
 650 0 07/09/2009 -4933.52 00 5481.92 5481.92 0.00 0.00
 650 0 07/15/2009 -4394.94 00 9876.86 9876.86 0.00 0.00
 650 0 07/29/2009 -6598.07 00 16474.93 16052.29 422.64 0.00 422.64
 650 0 08/12/2009 -2181.79 00 18656.72 16052.29 2604.43 0.00 2604.43
 650 0 08/12/2009 -510.28 00 19167.00 16052.29 3114.71 0.00 3114.71
 650 0 08/12/2009 -1792.73 00 20959.73 16052.29 4907.44 0.00 4907.44
 650 0 08/26/2009 -1861.50 00 22821.23 16052.29 6768.94 0.00 6768.94
 650 0 08/26/2009 -2300.09 00 25121.32 16052.29 9069.03 0.00 9069.03
 650 0 08/26/2009 -537.91 00 25659.23 16052.29 9606.94 0.00 9606.94

QUIGLEY000064

R 2/20/12

NAME: MICHAEL G & FRANCINE G QUIGLEY

TIN: 456-21-6619

MFT	TAX PERIOD	RESTRICT	MOD BALANCE	ACCRUED INTEREST	ACCRUED FTP	MOD TOTAL
30	200912		\$10,486.55	\$449.66	\$1,320.83	\$12,257.04
55	200903	F	\$9,959.45	\$152.21	\$0.00	\$10,111.66
55	200906	F	\$25,396.03	\$0.00	\$0.00	\$25,396.03
55	200909	F	\$10,910.23	\$167.05	\$0.00	\$11,077.28
55	200912	F	\$8,794.92	\$134.67	\$0.00	\$8,929.59
TOTALS:			\$65,164.19	\$1,286.58	\$1,320.83	\$67,771.60

March 1, 2012 Via Certified Mail #70193090 0001 9504 9501



Department of the Treasury
Internal Revenue Service

Appeals Office

8701 S Gessner Road
Suite 750, Stop 8000HAL
Houston, TX 77074-2944

MICHAEL G QUIGLEY
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Document 27-3 Filed 03/08/17 Page 86 of 119

Date:

07/022014

Taxpayer ID number:

456-21-6619

Re:

Offer in Compromise

Tax period(s) ended:

03/2009 06/2009 09/2009 12/2009

Person to contact:

Name: Richard Spies

Employee number: 100013005

Telephone: 281-721-7245

Fax: 281-721-7220

Dear Mr. Quigley:

This refers to your offer in the amount of \$850.74, dated June 21, 2013, to compromise your liability for the tax period(s) ending:

03/2009, 06/2009, 09/2009, 12/2009

You submitted an offer based upon doubt as to liability. Doubt as to liability exists where there is a genuine dispute as to the existence or amount of the correct debt under the tax law. We're sorry, but the IRS rejection of your offer is sustained because we did not come to an agreement about doubt as to the liability that you owe for the specified tax period(s).

If you have questions, you can contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,

Richard Spies
Appeals Officer

cc: John P Krueger

Letter 5197 (7-2013)

Catalog Number 62928H

QUIGLEY000158

Internal Revenue Service
12309 N MOPAC EXPWY
STE 200, MS 5220 AUNW
AUSTIN, TX 78758

Department of the Treasury

To: John Ferguson

MICHAEL E QUIGLEY
PO BOX 50022
AUSTIN, TX 78763

Taxpayer Identification Number:
456-21-6619
Kind of Tax:
Civil Penalties
Tax Period(s) Ended:
55/200903, 55/200906, 55/200909, 55/200912
Person to Contact:
NESTOR PORTILLO
Employee Identification Number:
1000099046
Telephone Number:
(512)339-5312
Date:
10/20/2015

We regret to tell you that the information you provided on 09/04/2015 does not establish reasonable cause for adjusting the penalty shown above. This is your official notice that your request for penalty adjustment is denied.

The following information will help you if you want to pursue your request for penalty abatement or if you want to appeal our decision.

APPEALS PROCEDURES

If you want to receive further consideration by an Appeals Officer, file a brief written statement of the disputed issues with the person named above. Include any additional information in your statement that you want the Appeals Officer to consider. If you do not provide additional information now, you can still receive consideration by an Appeals Officer. However, providing additional information now may expedite processing. A written statement is required on all appeals to change a penalty that has been assessed, as required by Treasury Regulations Section 601.106(a)(1)(ii)(c). It should include:

1. A statement that you want to appeal the findings.
2. Your name and address.
3. A statement of facts supporting your position in any disputed issues.

The statement of facts, under 3 above, should be detailed and complete, including specific dates, names, amounts, locations, etc. It must declare that the statement of facts is true under penalties of perjury. You may do this by adding to the statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my statement of disputed issues, which are set out in the accompanying statement of facts, schedules, and other attached statements are, to the best of my knowledge and belief, true, correct, and complete."

We must receive the statement within 15 days from the date on this letter. Direct your response to the person named above at the return address on this letter. Please include your phone number in your reply.

Even though you may be requesting Appeals consideration, we will first review your additional information to determine whether the penalty should be removed or reduced. If your appeal cannot be immediately resolved with the additional information, we will forward your written statement to Appeals.

QUIGLEY000161

REPRESENTATION:

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. If you want someone to represent you but have not provided us with a current authorization for this, attach a completed Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization (or similar authorization), to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents Before the Internal Revenue Service, are available from any Internal Revenue Service office.

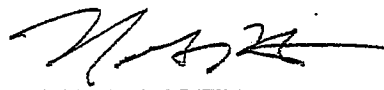
OTHER INFORMATION:

If tax and interest are also due on your account, we may continue collection action even if you appeal the penalty. If you decide to appeal the penalty, you may pay the amount you owe on your account now to avoid additional interest and penalties on the tax amount and additional interest on the penalty amount. If the Appeals Officer determines that you are not required to pay the penalty, we will adjust your account and issue a refund for any amount due you.

If you do not appeal, you may file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request in writing, when you file your claim for refund, that you want it to be immediately rejected. We will then issue you a notice of disallowance. You will have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Claims Court.

If you have questions about this letter, you may call the contact person named above at the telephone number shown.

Sincerely,



NESTOR PORTILLO
REVENUE OFFICER

Enclosure:

Self-addressed reply envelope

Letter 2413(P)(Rev. 6-91)

QUIGLEY000162

Appeals' Office
300 East 8th Street, Ste. 602
STOP 8000 AUS
Austin, TX 78701

Date: 5-6-14
Michael Quigley
CLUBQUIG II LLC
PO BOX 50022
AUSTIN TX 78763-0022

Person to Contact: Jean E Wilson
Employee ID Number: 245941
Tel: 512-499-5719
Fax: 855-462-3131

Refer Reply to:
AP:FW:AUS:JEW

In Re:
Collection Due Process - Lien
Tax Period(s) Ended:
03/2011 06/2011 09/2011
12/2010

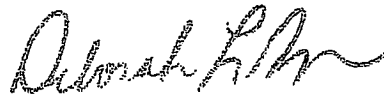
Dear Taxpayer:

I have approved Form 12257, *Summary Notice of Determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, and Waiver of Suspension of Levy Action*, which you signed indicating you are in agreement with the resolution reached in your Collection Due Process hearing for the period(s) shown above. A copy of Form 12257 is enclosed for your records.

The information regarding the agreement you reached with Appeals has been detailed on the enclosed Form 12257.

If you have any questions, please contact the person named above at the telephone number provided.

Sincerely,



Deborah L Ross
Appeals Team Manager

cc: John P Krueger

JF

QUIGLEY000172

Form **12257**
(September 2012)Summary Notice of Determination, Waiver of Right to Judicial Review of a
Collection Due Process Determination, Waiver of Suspension of Levy Action,
and Waiver of Periods of Limitation in Section 6330(e)(1)

Taxpayer name(s)

CLUBQUIG II LLC

Address (street)

PO BOX 50022

City

AUSTIN

State

TEXAS

Zip code

78763-0022

Type of tax/tax form

Employment / 941 - 940

Tax period(s)

03/2011, 06/2011, 09/2011 and 12/2010

Social Security/Employer Identification Number(s)

27-1743552

This waiver concerns the following Collection Due Process (CDP) Notice(s):

- ☒ Notice of Federal Tax Lien Filing and Your Right to a Hearing (*IRC Section 6320*)
- ☐ Notice of Intent to Levy and Your Right to a Hearing (*IRC Section 6330*)

I understand that IRC Sections 6320 and 6330 require the Office of Appeals to issue a Notice of Determination after a CDP Hearing. Those sections allow me 30 days to seek judicial review of Appeals determination with Tax Court. A longer period may apply to file a lawsuit with the Tax Court to contest determinations by Appeals regarding innocent spouse (section 6015) or interest abatement (section 6404).

I understand that, if I have requested an IRC Section 6330 hearing, the IRS may not levy to collect the taxes at issue for the period of the hearing, during the 30-day period for seeking judicial review of Appeals' determination and while any timely-requested appeal is pending (*unless an exception to the levy prohibition applies*). If I have only requested an IRC Section 6320 hearing, the IRS may not levy unless an exception to the levy prohibition applies or I already have been given my IRC Section 6330 hearing rights.

I agree that the Appeals determination shown on the following page, as a Summary Notice of Determination, is appropriate and correct. Because of my agreement, I recognize there is no need for judicial review of the determination, or for the continuation of the levy prohibition or suspension of the statute of limitation on collection and other suspended periods referred to in section 6330(e)(1).

- I waive my right under Sections 6320 and 6330 to request judicial review of an Appeals' Notice of Determination.
- I waive the 30-day suspension of levy action described in section 6330(e)(1) if I have requested an IRC Section 6330 hearing.
- I waive the 30-day suspension of the statute of limitations on collection and other suspended periods referred to in section 6330(e)(1).

If, in accordance with the Appeals' determination, I entered into an offer in compromise, installment agreement, or other collection alternative, I understand that the IRS will not levy my property so long as I comply with the terms of the Appeals' determination, unless levy action is part of the Appeals' determination. If I fail to abide by the terms of the Appeals' determination, the IRS may begin enforced collection actions, including the filing of a lien and/or a levy.

I do not waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if I disagree with the IRS over how it followed the Appeals' determination.

I do not waive my right under Appeals retained jurisdiction to receive another hearing with Appeals if my circumstances change in a way that affects this determination. I understand that I must first exhaust my administrative remedies before I request a hearing.

My agreement to the Summary Notice of Determination shown below, to waive judicial review and to waive the suspension of levy action under section 6330(e)(1) is effective upon the written approval by a person in the Office of Appeals with authority to bind the IRS to (1) the installment agreement, offer in compromise or other collection alternative I have requested, (2) the Summary Notice of Determination shown below, and (3) any other agreement described in the Summary Notice of Determination that has been signed by me and requires separate written approval.

Appeals has verified whether applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concerns that such action be no more intrusive than necessary as required by IRC Section 6330(c)(3).

The determination of Appeals is:

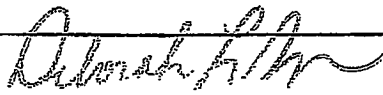
The Notice of Federal Tax Lien is sustained, however Appeals has determined that the taxpayer's account should be placed into currently not collectible status. This taxpayer is a defunct business. There are no assets from which to collect, and the business has ceased to exist. This is an out of business entity. This status does not absolve the taxpayer of the debt nor does it stop the accrual of penalties and interest on the liabilities.

Appeals has also determined that all payments made to this taxpayer's account proceeds of the sale of the owners' personal residence will be moved and applied to the individuals' personal tax liabilities, pursuant to Treasury Regulation 301.7701 (2) (c).

The taxpayer is encouraged to make voluntary payments whenever possible to reduce the liability.

Any tax refunds that the taxpayer is due will be applied to the outstanding balance.

This status will stop all collection activity. If the taxpayer resumes operations in the future, the Service will contact the taxpayer and collection action considerations will resume, at the discretion of Compliance.

Taxpayer's signature	Date
Spouse's signature (if applicable)	Date
Signature of Taxpayer's Authorized Representative (if applicable)	Date
Team Manager, Office of Appeals	Date 5/11/14
	Date 5-6-14

Internal Revenue Service

Department of the Treasury

Date: FEB 15 2011

MICHAEL G QUIGLEY
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Number of this Letter:
1153

Person to Contact:
DEBORAH J. FLEMING

Employee Number:
1000245802

IRS Contact Address:
INTERNAL REVENUE SERVICE
12301 RESEARCH BLVD MS 5220 AUNW
RESEARCH PARK PLACE BLDG IV
AUSTIN, TX 78759

IRS Telephone Number:
(512) 464-3439 Ext

Employer Identification Number:
74-2764646

Business Name and Address:
ST GUMBEAUX INC
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

President.

Dear MR MICHAEL G QUIGLEY,

Our efforts to collect the federal employment or excise taxes due from the business named above have not resulted in full payment of the liability. We therefore propose to assess a penalty against you as a person required to collect, account for, and pay over withheld taxes for the above business.

Under the provisions of Internal Revenue Code section 6672, individuals who were required to collect, account for, and pay over these taxes for the business may be personally liable for a penalty if the business doesn't pay the taxes. These taxes, described in the enclosed Form 2751, consist of employment taxes you withheld (or should have withheld) from the employees' wages (and didn't pay) or excise taxes you collected (or should have collected) from patrons (and didn't pay), and are commonly referred to as "trust fund taxes."

The penalty we propose to assess against you is a personal liability called the Trust Fund Recovery Penalty. It is equal to the unpaid trust fund taxes which the business still owes the government. If you agree with this penalty for each tax period shown, please sign Part 1 of the enclosed Form 2751 and return it to us in the enclosed envelope.

If you don't agree, have additional information to support your case, and wish to try to resolve the matter informally, contact the person named at the top of this letter within ten days from the date of this letter.

You also have the right to appeal or protest this action. To preserve your appeal rights you need to mail us your written appeal within 60 days from the date of this letter (75 days if this letter is addressed to you outside the United States). The instructions below explain how to make the request.

APPEALS

You may appeal your case to the local Appeals Office. Send your written appeal to the attention of the Person to Contact at the address shown at the top of this letter. The dollar amount of the proposed liability for each specific tax period you are protesting affects the form your appeal should take.

For each period you are protesting, if the proposed penalty amount is:

\$25,000 or less

More than \$25,000

You should:

Send a letter listing the issues you disagree with and explain why you disagree. (Small Case Request).

Submit a formal Written Protest.

One protest will suffice for all the periods listed on the enclosed Form 2751, however if any one of those periods is more than \$25,000, a formal protest must be filed. Include any additional information that you want the Settlement Officer/Appeals Officer to consider. You may still appeal without additional information, but including it at this stage will help us to process your request promptly.

A **SMALL CASE REQUEST** should include:

1. A copy of this letter, or your name, address, social security number, and any information that will help us locate your file;
2. A statement that you want an Appeal's conference;
3. A list of the issues you disagree with and an explanation of why you disagree. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and or/ any computation errors that you believe we made.

Please submit two copies of your Small Case Request.

A formal **WRITTEN PROTEST** should include the items below. Pay particular attention to item 6 and the note that follows it.

1. Your name, address, and social security number;
2. A statement that you want a conference;
3. A copy of this letter, or the date and number of this letter;
4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

NOTE:

To declare that the statement in item 6 is true under penalties of perjury, you must add the following to your statement and sign it:

"Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct, and complete."

7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

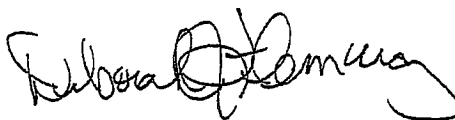
If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,



DEBORAH J. FLEMING
Revenue Officer

Enclosures:
Form 2751
Publication 1
Envelope

BOD: SB

5

Letter 1153 (DO) (Rev. 3-2002)
Catalog Number: 40545C

QUIGLEY000191

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business

ST GUMBEAUX INC
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	03/31/2009	04/30/2009	06/08/2009	74-2764646	\$12,585.18	\$9,917.45
941	06/30/2009	07/31/2009	11/16/2009	74-2764646	\$30,085.67	\$25,013.04
941	09/30/2009	10/31/2009	12/14/2009	74-2764646	\$12,933.82	\$10,910.23
941	12/31/2009	01/31/2010	04/05/2010	74-2764646	\$10,699.09	\$8,794.92
Totals:					\$66,303.76	\$54,635.64

Agreement to Assessment and Collection of Trust Fund Recovery PenaltyName, address, and social security
number of person responsibleMICHAEL G QUIGLEY
456-21-6619
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

Part 1— Please sign and return this copy to Internal Revenue Service

Catalog No. 21955U

www.irs.gov

Form 2751 (Rev. 7-2002)

BOD: SB

QUIGLEY000192

Internal Revenue Service
9430 RESEARCH BLVD
M/S 5220 AUNW
AUSTIN, TX 78759

3/1/17
9501

Letter Date: 04/28/2010

ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746-1906

Taxpayer Identification Number:
(Social Security Number or
Employer Identification Number)
74-2764646
Person to Contact:
DEBORAH J. FLEMING
Employee Identification Number:
01-245802
Contact Telephone Number:
(512)464-3439

Our records show that you still owe the federal tax shown below, plus penalty and interest as provided by law, computed to 10 days from the date of this letter.

You may pay in person or by mail. Please make your check or money order payable to the "United States Treasury. Write your social security number or employer identification number on your payment. To pay by mail, send your payment in the enclosed envelope with a copy of this letter. If you have recently paid this tax, cannot pay it, or have questions about your account, please contact me at the telephone number shown above.

The unpaid amount from prior notices shown on the following page(s) may include tax, penalties and interest you still owe us. It also includes any credits and payments we've received since we sent our last notice to you.

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.


Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown at the beginning of this letter.

Sincerely yours,


DEBORAH J. FLEMING
REVENUE OFFICER

Date of this letter: 04/28/2010

Taxpayer Identification Number: 74-2764646

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
941	06/30/2008	\$426.81	\$0.00	\$36.25	\$463.06
941	12/31/2008	\$820.37	\$0.00	\$42.93	\$863.30
941	03/31/2009	\$12,585.18	\$942.15	\$467.19	\$13,994.52
941	06/30/2009	\$30,085.67	\$1,375.71	\$570.93	\$32,032.31
941	09/30/2009	\$12,933.82	\$436.40	\$204.19	\$13,574.41
940	12/31/2009	\$3,048.77	\$13.57	\$8.70	\$3,071.04
941	12/31/2009	\$10,197.34	\$43.97	\$36.94	\$10,278.25
Total:					\$74,276.89

Enclosures:
Envelope
Copy of this letter

3:29 PM
12/03/16
Accrual Basis

ST. GUMBEAUX
Balance Sheet
As of December 31, 2009

Dec 31, 09

ASSETS	
Current Assets	
Checking/Savings	
Payroll - Plains Capital	778.97
Petty cash	4,500.00
4341-0 REG SVGS	5.00
4341-8 G0 - Operating	41.28
4367-0	5.00
4367-8 G2 A	0.21
5038-1	5.00
5038-8 G2 Payroll	562.05
1455-8	4.53
1455-0	11.30
1455-1	9.47
0309	-29.81
Capitol One	100.00
Total Checking/Savings	5,993.00
Other Current Assets	
Visa/Mastercard	10,755.17
American Express	-10,600.82
Discover	-2,739.72
Inventories	
Brown Bar Inventory	7,106.35
Meat Inv	983.34
Seafood Inv	2,098.11
Poultry Inv	471.05
Produce Inv	986.81
Wine Inventory	10,561.90
Beer Inventory	124.24
Dairy Inv	1,294.51
Bakery Inv	100.29
Other Food Inv	6,540.07
NA Bev Inv	1,084.76
Liquor Inv	1,849.04
Total Inventories	33,180.49
Total Other Current Assets	30,595.12
Total Current Assets	36,588.12
Fixed Assets	
Building & LHI	609,309.21
Accum Depr-Bldg & LHI	-66,088.00
FF&E	277,218.20
Accum Depr-FF&E	-171,822.25

Page 1

QUIGLEY000279

3:29 PM
12/03/16
Accrual Basis

ST. GUMBEAUX
Balance Sheet
As of December 31, 2009

	Dec 31, 09
Total Fixed Assets	648,617.16
Other Assets	
Loan to Westlake-Liquor	4,334.22
Transfer to Clubquig	6,762.33
Goodwill	150,431.19
Accum Amortization	-50,144.15
Transfer/Suspense/Unidentified	140,754.77
Daily-Dep or Neg DSR	
Cash Request	514,440.00
Daily Deposit	-505,006.04
Daily Deposit-Rec'd BB	4,267.04
Total Daily-Dep or Neg DSR	13,701.00
Total Other Assets	265,839.36
TOTAL ASSETS	914,456.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	99,114.60
Total Accounts Payable	99,114.60
Other Current Liabilities	
Franchise Tax Payable	2,100.00
N/P-Texas Linen	6,181.90
N/P-Quigley	-56,466.25
Gift Certificates	586.14
Due to Fired UP Inc	0.87
Due to Crescent Real Estate	37,888.92
SALES TAX PAYABLE	16,179.81
Payroll Liabilities	
Payroll Suspense	2,517.13
941 Taxes Paid	-73,751.51
Fica Payable	79,447.56
Medicare Payable	19,122.44
Federal W/H	32,250.71
FUTA Payable	2,161.79
SUTA Payable	-118.80
Total Payroll Liabilities	61,629.32
Total Other Current Liabilities	68,078.71
Total Current Liabilities	167,193.31

Page 2

QUIGLEY000280

3:29 PM

12/03/16

Accrual Basis

ST. GUMBEAUX
Balance Sheet
As of December 31, 2009

	Dec 31, 09
Long Term Liabilities	
N/P-West 8th LLC	15,000.00
N/P-COMERICA	87,861.73
N/P-Citifinancial (Room Store)	2,144.25
N/P - Sysco	80,197.43
N/P - Regions	8,755.47
Total Long Term Liabilities	193,459.88
Total Liabilities	360,653.19
Equity	
Loan-ClubQuig	57,697.40
Loan-Gilmore	5,000.00
LOAN-MEQ	-2,369.00
Loan-Francine	-14,545.00
Loan-Maurice Quigley	2,500.00
Capital Stock	1,000.00
Additional Paid in Capital	457,193.00
Owner Distr/Contrib	46,230.29
suspense	149,920.67
Retained Earnings	-27,864.64
Net Income	-84,371.27
Total Equity	590,391.45
TOTAL LIABILITIES & EQUITY	951,044.64

Request for Trust Fund Recovery Penalty Assessment(s)

(Section 6672, Internal Revenue Code, or corresponding provisions of prior Internal Revenue laws)

**To be completed by
Compliance Services
Collection Operations (CSCO)**

Name and address of responsible person MICHAEL G QUIGLEY 3015 WESTLAKE DR AUSTIN, TX 78746-1906-156	Case assignment code	Assessment date (mmddyyyy)
	Social security number (SSN) 456-21-6619	
	Date earliest assessment statute expires (mmddyyyy) 04/15/2013	

Input CC-ASEDR-1

Type of Assessment ("x" appropriate box)☒ Regular☐ Quick☐ Prompt☐ Jeopardy☐ Form 53 prepared
(Attach Part 2 of Form 53)**The penalty to be assessed is equal to the unpaid trust fund portion of the outstanding tax assessment(s) described below.**

Name and address of employer or collecting agency ST GUMBEAUX INC 3015 WESTLAKE DR AUSTIN, TX 78746-1906-156	Employer identification number (EIN) 74-2764646	Is CC ASEDR-1 input by CSCO needed? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Description of Liability - Separate Assessment Methodology

Tax Form: 941 DLN:	Period ended: 03/31/2009	Unpaid bal: \$ \$12,585.18 Amount assessed: \$	Trust Fund bal: \$ \$9,917.45 Date assessed:
Tax Form: 941 DLN:	Period ended: 06/30/2009	Unpaid bal: \$ \$30,085.67 Amount assessed: \$	Trust Fund bal: \$ \$25,013.04 Date assessed:
Tax Form: 941 DLN:	Period ended: 09/30/2009	Unpaid bal: \$ \$12,933.82 Amount assessed: \$	Trust Fund bal: \$ \$10,910.23 Date assessed:
Tax Form: 941 DLN:	Period ended: 12/31/2009	Unpaid bal: \$ \$10,699.09 Amount assessed: \$	Trust Fund bal: \$ \$8,794.92 Date assessed:
Tax Form: DLN:	Period ended:	Unpaid bal: \$ Amount assessed: \$	Trust Fund bal: \$ Date assessed:

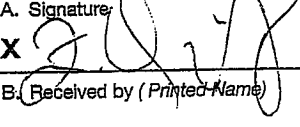
Related Assessments (Name, address, and SSN for each taxpayer)☐ No related assessments

<input type="checkbox"/> Case in Appeals SSN:	<input type="checkbox"/> Form 53 prepared	<input type="checkbox"/> Case in Appeals SSN:	<input type="checkbox"/> Form 53 prepared
--	---	--	---

Signature of Revenue Officer DEBORAH J. FLEMING	Assignment code 25082210	Initiator's phone number (512) 464-3439 Ext	Date (mmddyyyy)
--	-----------------------------	--	-----------------

Technical Support Review (if applicable)

Signature of Reviewing Officer	Date (mmddyyyy)
--------------------------------	-----------------

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature:  <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee B. Received by (Printed Name) _____ C. Date of Delivery <u>2-16-11</u>	
1. Article Addressed to: Michael G Quigley 3015 Westlake Dr Austin, TX 78746		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7010 1870 0003 2660 8731	
PS Form 3811, February 2004		Domestic Return Receipt 102595-02-M-1540	

U.S. Postal Service TM	
CERTIFIED MAILTM RECEIPT	
(Domestic Mail Only, No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$
Postmark Here FEB 15 2011 1153	
Sent To <u>Michael Quigley</u>	
Street, Apt. No., or PO Box No.	
City, State, ZIP+4	
PS Form 3800, August 2006 See Reverse for Instructions	

Internal Revenue Service

Department of the Treasury

Date: FEB 15 2011

MICHAEL G QUIGLEY
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Number of this Letter:

1153

Person to Contact:

DEBORAH J. FLEMING

Employee Number:

1000245802

IRS Contact Address:

INTERNAL REVENUE SERVICE
12301 RESEARCH BLVD MS 5220 AUNW
RESEARCH PARK PLACE BLDG IV
AUSTIN, TX 78759

IRS Telephone Number:

(512) 464-3439 Ext

Employer Identification Number:

74-2764646

Business Name and Address:

ST GUMBEAUX INC
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Dear MR MICHAEL G QUIGLEY,

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4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

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7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,

DEBORAH J. FLEMING
Revenue Officer

Enclosures:
Form 2751
Publication 1
Envelope

Form **2751**
(Rev. 7-2002)

Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business

ST GUMBEAUX INC
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	03/31/2009	04/30/2009	06/08/2009	74-2764646	\$12,585.18	\$9,917.45
941	06/30/2009	07/31/2009	11/16/2009	74-2764646	\$30,085.67	\$25,013.04
941	09/30/2009	10/31/2009	12/14/2009	74-2764646	\$12,933.82	\$10,910.23
941	12/31/2009	01/31/2010	04/05/2010	74-2764646	\$10,699.09	\$8,794.92
Totals:					\$66,303.76	\$54,635.64

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security
number of person responsible

MICHAEL G QUIGLEY
456-21-6619
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

Internal Revenue Service

Department of the Treasury

12301 RESEARCH BLVD MS 5220 AUNW
RESEARCH PARK PLACE BLDG IV
AUSTIN, TX 78759

Date: FEB 15 2011

MICHAEL G QUIGLEY
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Social Security Number or
Employer Identification Number:
74-2764646
Contact Person:
DEBORAH J. FLEMING
Contact Telephone Number:
(512) 464-3439 Ext
Employee Identification Number:
1000245802

Dear MR MICHAEL G QUIGLEY,

We are attempting to collect unpaid taxes from the business named below.

BUSINESS NAME: ST GUMBEAUX INC

We are now determining who may be personally responsible for some portion of the tax. We have received information that indicates you may have some responsibility for the tax. We encourage you to contact us if you have information that would help us determine your personal liability.

As part of this determination process, we sometimes talk with other persons when we need to obtain or verify related information. If we do contact other persons, we will generally need to provide them limited information about you, such as your name. The law prohibits us from disclosing any more information than is necessary. Our need to contact other persons may continue until we collect the tax.

If you have any questions regarding this letter or wish to request a list of people we contact regarding this matter, please call us at the telephone number shown above.

Sincerely,

DEBORAH J. FLEMING
Revenue Officer

BOD: SB

Letter 3164-A (Rev. 7-2010)
Catalog Number 73226K

Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)**Report of Business Taxpayer's Unpaid Tax Liability**Name and address of business
ST GUMBEAUX INC
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	03/31/2009	04/30/2009	06/08/2009	74-2764646	\$12,585.18	\$9,917.45
941	06/30/2009	07/31/2009	11/16/2009	74-2764646	\$30,085.67	\$25,013.04
941	09/30/2009	10/31/2009	12/14/2009	74-2764646	\$12,933.82	\$10,910.23
941	12/31/2009	01/31/2010	04/05/2010	74-2764646	\$10,699.09	\$8,794.92
Totals:					\$66,303.76	\$54,635.64

Agreement to Assessment and Collection of Trust Fund Recovery PenaltyName, address, and social security
number of person responsible
MICHAEL G QUIGLEY
456-21-6619
3015 WESTLAKE DR
AUSTIN, TX 78746-1906-156

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

EIN 74-2764646		TFRP Pay sheet		Wed Jun 16 11:40:34 2010			
TC	TC-dt	TC-amt	Tax Only	Employer	Employee	IncTaxWith	TrustFundP
200806	0.00		58815.24	20815.83	20815.83	17183.58	37999.41
650 0 04/10/2008		-8171.20 00	8171.20	8171.20	0.00	0.00	0.00
650 0 04/23/2008		-8162.15 00	16333.35	16333.35	0.00	0.00	0.00
650 0 05/07/2008		-8633.15 00	24966.50	20815.83	4150.67	0.00	4150.67
650 0 05/28/2008		-8448.32 00	33414.82	20815.83	12598.99	0.00	12598.99
650 0 06/04/2008		-8980.90 00	42395.72	20815.83	20815.83	764.06	21579.89
650 0 06/18/2008		-8354.02 00	50749.74	20815.83	20815.83	9118.08	29933.91
650 0 07/02/2008		-8065.50 00	58815.24	20815.83	20815.83	17183.58	37999.41
150 0 07/31/2008		58815.24	58815.24	20815.83	20815.83	17183.58	37999.41
186 0 08/11/2008		585.84	58815.24	20815.83	20815.83	17183.58	37999.41
670 0 04/09/2009		-263.03 00	58815.24	20815.83	20815.83	17183.58	37999.41
360 0 11/30/2009		42.00 00	58815.24	20815.83	20815.83	17183.58	37999.41
360 0 04/12/2010		62.00 00	58815.24	20815.83	20815.83	17183.58	37999.41
Period Balance			0.00	0.00	0.00	0.00	0.00
Balance Sub-totals			0.00	0.00	0.00	0.00	0.00
200812	0.00		54999.55	19796.30	19796.30	15406.95	35203.25
650 0 10/08/2008		-7841.55 00	7841.55	7841.55	0.00	0.00	0.00
650 0 10/22/2008		-7689.17 00	15530.72	15530.72	0.00	0.00	0.00
650 0 11/05/2008		-7534.03 00	23064.75	19796.30	3268.45	0.00	3268.45
650 0 11/26/2008		-7925.17 00	30989.92	19796.30	11193.62	0.00	11193.62
650 0 12/03/2008		-8337.32 00	39327.24	19796.30	19530.94	0.00	19530.94
650 0 12/17/2008		-7190.08 00	46517.32	19796.30	19796.30	6924.72	26721.02
670 0 01/12/2009		-8482.23 00	54999.55	19796.30	19796.30	15406.95	35203.25
150 0 01/31/2009		54999.55	54999.55	19796.30	19796.30	15406.95	35203.25
186 0 02/09/2009		820.37	54999.55	19796.30	19796.30	15406.95	35203.25
Period Balance			0.00	0.00	0.00	0.00	0.00
Balance Sub-totals			0.00	0.00	0.00	0.00	0.00
200903	9917.45		48836.08	17541.52	17541.53	13753.03	31294.56
650 0 01/23/2009		-7161.80 00	7161.80	7161.80	0.00	0.00	0.00
650 0 01/28/2009		-7152.70 00	14314.50	14314.50	0.00	0.00	0.00
650 0 02/11/2009		-8582.29 00	22896.79	17541.52	5355.27	0.00	5355.27
650 0 03/11/2009		-5000.00 00	27896.79	17541.52	10355.27	0.00	10355.27

650	0	04/03/2009	-6000.00	00	33896.79	17541.52	16355.27	0.00	16355.27
650	0	04/08/2009	-5021.84	00	38918.63	17541.52	17541.53	3835.58	21377.11
150	0	04/30/2009	48836.08		38918.63	17541.52	17541.53	3835.58	21377.11
186	0	06/08/2009	2030.21		38918.63	17541.52	17541.53	3835.58	21377.11
196	0	06/08/2009	42.48		38918.63	17541.52	17541.53	3835.58	21377.11
276	0	06/08/2009	99.17	00	38918.63	17541.52	17541.53	3835.58	21377.11
186	0	07/13/2009	495.87		38918.63	17541.52	17541.53	3835.58	21377.11

Period Balance					9917.45	0.00	0.00	9917.45	9917.45
Balance Sub-totals					9917.45	0.00	0.00	9917.45	9917.45
=====									
200906		25013.04			53085.36	19670.54	19670.54	13744.28	33414.82

650	0	04/29/2009	-7972.77	00	7972.77	7972.77	0.00	0.00	0.00
650	0	05/06/2009	-1999.36	00	9972.13	9972.13	0.00	0.00	0.00
650	0	05/06/2009	-2344.79	00	12316.92	12316.92	0.00	0.00	0.00
650	0	05/28/2009	-4816.45	00	17133.37	17133.37	0.00	0.00	0.00
650	0	06/03/2009	-4776.58	00	21909.95	19670.54	2239.41	0.00	2239.41
650	0	06/17/2009	-2007.30	00	23917.25	19670.54	4246.71	0.00	4246.71
650	0	07/01/2009	-1694.89	00	25612.14	19670.54	5941.60	0.00	5941.60
650	0	07/01/2009	-2460.18	00	28072.32	19670.54	8401.78	0.00	8401.78
150	0	07/31/2009	53085.36		28072.32	19670.54	8401.78	0.00	8401.78
186	0	11/16/2009	3148.99		28072.32	19670.54	8401.78	0.00	8401.78
196	0	11/16/2009	297.79		28072.32	19670.54	8401.78	0.00	8401.78
276	0	11/16/2009	375.20	00	28072.32	19670.54	8401.78	0.00	8401.78
186	0	12/21/2009	1250.65		28072.32	19670.54	8401.78	0.00	8401.78

Period Balance					25013.04	0.00	11268.76	13744.28	25013.04
Balance Sub-totals					34930.49	0.00	11268.76	23661.73	34930.49
=====									
200909		10910.23			42939.22	16052.29	16052.29	10834.64	26886.93

650	0	07/09/2009	-548.40	00	548.40	548.40	0.00	0.00	0.00
650	0	07/09/2009	-4933.52	00	5481.92	5481.92	0.00	0.00	0.00
650	0	07/15/2009	-4394.94	00	9876.86	9876.86	0.00	0.00	0.00
650	0	07/29/2009	-6598.07	00	16474.93	16052.29	422.64	0.00	422.64
650	0	08/12/2009	-2181.79	00	18656.72	16052.29	2604.43	0.00	2604.43
650	0	08/12/2009	-510.28	00	19167.00	16052.29	3114.71	0.00	3114.71
650	0	08/12/2009	-1792.73	00	20959.73	16052.29	4907.44	0.00	4907.44
650	0	08/26/2009	-1861.50	00	22821.23	16052.29	6768.94	0.00	6768.94
650	0	08/26/2009	-2300.09	00	25121.32	16052.29	9069.03	0.00	9069.03
650	0	08/26/2009	-537.91	00	25659.23	16052.29	9606.94	0.00	9606.94

650	0	09/09/2009	-1865.08	00	27524.31	16052.29	11472.02	0.00	11472.02
650	0	09/30/2009	-1802.80	00	29327.11	16052.29	13274.82	0.00	13274.82
650	0	10/07/2009	-2701.88	00	32028.99	16052.29	15976.70	0.00	15976.70
150	0	10/31/2009	42939.22		32028.99	16052.29	15976.70	0.00	15976.70
186	0	12/14/2009	1316.25		32028.99	16052.29	15976.70	0.00	15976.70
196	0	12/14/2009	52.73		32028.99	16052.29	15976.70	0.00	15976.70
276	0	12/14/2009	109.10	00	32028.99	16052.29	15976.70	0.00	15976.70
186	0	02/01/2010	545.51		32028.99	16052.29	15976.70	0.00	15976.70

Period Balance					10910.23	0.00	75.59	10834.64	10910.23
Balance Sub-totals					45840.72	0.00	11344.35	34496.37	45840.72
=====									
200912		8794.92			15643.34	6832.39	6832.40	1978.55	8810.95

650	0	10/14/2009	-2255.20	00	2255.20	2255.20	0.00	0.00	0.00
650	0	10/28/2009	-1832.43	00	4087.63	4087.63	0.00	0.00	0.00
650	0	11/04/2009	-986.04	00	5073.67	5073.67	0.00	0.00	0.00
650	0	11/04/2009	-527.46	00	5601.13	5601.13	0.00	0.00	0.00
650	0	01/05/2010	-1247.29	00	6848.42	6832.39	16.03	0.00	16.03
150	0	01/31/2010	15643.34		6848.42	6832.39	16.03	0.00	16.03
186	0	04/05/2010	1208.60		6848.42	6832.39	16.03	0.00	16.03
196	0	04/05/2010	61.90		6848.42	6832.39	16.03	0.00	16.03
276	0	04/05/2010	131.92	00	6848.42	6832.39	16.03	0.00	16.03
186	0	05/10/2010	439.75		6848.42	6832.39	16.03	0.00	16.03
360	0	05/31/2010	62.00	00	6848.42	6832.39	16.03	0.00	16.03

Period Balance					8794.92	0.00	6816.37	1978.55	8794.92
Balance Sub-totals					54635.64	0.00	18160.72	36474.92	54635.64
=====									

REQUESTOR: 2508-2210
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ST GUMBEAUX INC

TIN: 74-2764646

-- Entity Information --

TIN: 74-2764646
ST GUMBEAUX INC
GUMBOS
3015 WESTLAKE DR
AUSTIN, TX 78746
H-Ph:
C-Ph: 512-565-4035 -----
O-Ph: (512) 542-9441
Int-Ph:
FR:
941:01 1120:01 940:01
FYM: 12
-

-- Balance Due --

74-2764646	- -	01 200806 TXMOD ST48	364.81 INTST	396.94
74-2764646	- -	01 200812 TXMOD ST48	820.37 INTST	854.83
74-2764646	- -	01 200903 TXMOD ST48	12,585.18 INTST	13,568.91
74-2764646	- -	01 200906 TXMOD ST58	30,085.67 INTST	30,981.05
74-2764646	- -	01 200909 TXMOD ST21	12,388.31 INTST	12,572.30

Total Aggregate Assessed Balance = \$56,244.34 !!!FINANCIAL INFO REQUIRED!!!
Total INTST Balance = \$58,374.03 - figured to: 02/07/2010

-- Installment Agreement Information --

Research supports Installment Agreement approval at this time.

-- ASSED / CSED Info on Balance Period(s) --

74-2764646	- -	01 200806 ASSED>04152012 CSED>03212019
74-2764646	- -	01 200812 ASSED>04152012 CSED>09192019
74-2764646	- -	01 200903 ASSED>04152013 CSED>01162020
74-2764646	- -	01 200906 ASSED>04152013 CSED>11162019
74-2764646	- -	01 200909 ASSED>04152013 CSED>12142019

-- FTD Payment Info --

REQUESTOR: 2508-2210
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ST GUMBEAUX INC

TIN: 74-2764646

74-2764646	- -	Semi-weekly Depositor	
74-2764646	- -	650 01200912 10142009	2,255.20-
74-2764646	- -	650 01200912 10282009	1,832.43-
74-2764646	- -	650 01200912 11042009	527.46-
74-2764646	- -	650 01200912 11042009	986.04-
74-2764646	- -	01200912 Not Current	
74-2764646	01 200806	650 04102008	8,171.20-
74-2764646	01 200806	650 04232008	8,162.15-
74-2764646	01 200806	650 05072008	8,633.15-
74-2764646	01 200806	650 05282008	8,448.32-
74-2764646	01 200806	650 06042008	8,980.90-
74-2764646	01 200806	650 06182008	8,354.02-
74-2764646	01 200806	650 07022008	8,065.50-
FTD(s) 74-2764646	01 200806	Total	-58,815.24
74-2764646	01 200812	650 10082008	7,841.55-
74-2764646	01 200812	650 10222008	7,689.17-
74-2764646	01 200812	650 11052008	7,534.03-
74-2764646	01 200812	650 11262008	7,925.17-
74-2764646	01 200812	650 12032008	8,337.32-
74-2764646	01 200812	650 12172008	7,190.08-
FTD(s) 74-2764646	01 200812	Total	-46,517.32
74-2764646	01 200903	650 01232009	7,161.80-
74-2764646	01 200903	650 01282009	7,152.70-
74-2764646	01 200903	650 02112009	8,582.29-
74-2764646	01 200903	650 03112009	5,000.00-
74-2764646	01 200903	650R 04012009	6,000.00-
74-2764646	01 200903	650 04032009	6,000.00-
74-2764646	01 200903	650 04082009	5,021.84-
FTD(s) 74-2764646	01 200903	Total	-44,918.63
74-2764646	01 200906	650 04292009	7,972.77-
74-2764646	01 200906	650 05062009	1,999.36-
74-2764646	01 200906	650 05062009	2,344.79-
74-2764646	01 200906	650 05282009	4,816.45-
74-2764646	01 200906	650 06032009	4,776.58-
74-2764646	01 200906	650R 06172009	2,781.51-
74-2764646	01 200906	650 06172009	2,007.30-
74-2764646	01 200906	650 07012009	1,694.89-
74-2764646	01 200906	650R 07012009	2,781.51-
74-2764646	01 200906	650 07012009	2,460.18-
FTD(s) 74-2764646	01 200906	Total	-33,635.34
74-2764646	01 200909	650 07092009	548.40-
74-2764646	01 200909	650 07092009	4,933.52-
74-2764646	01 200909	650 07152009	4,394.94-
74-2764646	01 200909	650 07292009	6,598.07-
74-2764646	01 200909	650 08122009	510.28-
74-2764646	01 200909	650 08122009	1,792.73-
74-2764646	01 200909	650 08122009	2,181.79-
74-2764646	01 200909	650 08262009	1,861.50-

REQUESTOR: 2508-2210
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ST GUMBEAUX INC

TIN: 74-2764646

74-2764646	01	200909	650	08262009	537.91-
74-2764646	01	200909	650	08262009	2,300.09-
74-2764646	01	200909	650	09092009	1,865.08-
74-2764646	01	200909	650	09302009	1,802.80-
74-2764646	01	200909	650	10072009	2,701.88-
FTD(s) 74-2764646 01 200909 Total					-32,028.99

Review of Archive History shows TP is a repeater, previous liability was because of embezzlement. That employee no longer works for company.

AM history shows last contact was 09/10/09 concerning bal due, but liability is still not resolved.

-- Account Conditions --

74-2764646

No PDT indicator

No Caution indicator.

No CI Entity Control.

No LLC Election indicator.

No S-Corp Election indicator.

74-2764646

No CI Control indicator located on any module.

No Bankruptcy / Litigation indicator located on any module.

No Offer In Compromise indicator located on any module.

No Disaster indicator located on any module.

!! Has Lien indicator(s): 01 200806, 01 200812, 01 200903,

No Lien indicator located for these modules: 01 200906, 01 200909,

!! Has L1058 indicator(s): 01 200806, 01 200812, 01 200903,

No L1058 indicator located for these modules: 01 200906, 01 200909,

No Combat Zone indicator located on any module.

No Pending IA indicator located on any module.

No Active IA indicator located on any module.

!! Has Third Party indicator(s): 01 200806, 01 200812, 01 200903, 01 200906,

No Third Party indicator located for these modules: 01 200909,

No FPLP indicator located on any module.

No AKPFD indicator located on any module.

No CAWR Assessment indicator located on any module.

No CAWR Reduction indicator located on any module.

~IAT~

Plan of action- RO on detail from 01/04/10 through 02/11/10, will schedule FC by 02/26/10 request full pay, can't pay 433B, 4180 on all officers, assert TFRP on responsible

REQUESTOR: 2508-2210
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ST GUMBEAUX INC

TIN: 74-2764646

parties, ask for list of restaurants and assets.

TP is a repeater and knows what is expected of his company for filing and paying.

FTD VERIFICATION

MFT	TaxPd	Deposit Date	Deposit Amount
---	-----	-----	-----
01	200912	01/05/2010	\$1,247.29

ACTION DATE: 01/21/2010

CREATE ID: 25082210

Systemic History: ENTITY UPDATED - ICS

SUB CASE CODE updated from (602) TAXPAYER NEEDS CONTACT - BMF
to (000) COMPLIANCE TDA/TDI

ACTION DATE: 02/05/2010

CREATE ID: 25082210

Systemic History: ENTITY UPDATED - ICS

SUB CASE CODE updated from (000) COMPLIANCE TDA/TDI
to (602) TAXPAYER NEEDS CONTACT - BMF

ACTION DATE: 03/10/2010

CREATE ID: 25082210

Systemic History: ENTITY UPDATED - ICS

SUB CASE CODE updated from (602) TAXPAYER NEEDS CONTACT - BMF
to (000) COMPLIANCE TDA/TDI

ACTION DATE: 03/10/2010 SYSTEM DATE: 03/10/2010 CONTACT: OTHER CREATE ID: 25082210

FTD VERIFICATION

FTD VERIFICATION

MFT	TaxPd	Deposit Date	Deposit Amount
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01	200912	01/05/2010	\$1,247.27

ACTION DATE: 03/10/2010

CREATE ID: 25082210

Systemic History: INVENTORY ITEM CLOSED - ICS

FTD - TDA/TDI RECEIVED 01/200912

ACTION DATE: 03/10/2010

CREATE ID: 25082210